EATON
SCHOOL DISTRICT

Proposed Budget
2022-2023

Eaton School District RE-2

Proposed Budget for 2022-23

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Eaton School District RE-2

Proposed Budget for 2022-23

Mission Statement

Our Business is Children!

Achievement

Every student can grow and achieve to their full potential; learning is a lifelong process.

Community

To invite our community to celebrate our successes and work together with our school district in our decision making.

Culture

To work with all stakeholders (students, staff, and parents) to understand and embrace everyone's differences in a positive way.

Leadership

To provide every student and staff member the opportunity to lead.

Eaton School District RE-2

Proposed Budget for 2022-23

Fund Overview

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity, comprised of its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds mandated by statute are grouped into the following two fund categories:

Governmental Funds:

General Fund: Is the operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund. Effective July 1, 2004, the Insurance Reserve Fund is no longer required to be accounted for as a Special Revenue Fund. For budgeting purposes, it will continue to be a separate fund, but will be added to the General Fund for audit presentation purposes.

Colorado Preschool Program Fund: Is used to account for revenue directly associated with a preschool program that was approved by the Colorado Department of Education. The program will be contracted with a private entity.

Special Revenue Funds: Are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Food Service, Designated Purpose Grant, Athletic Activity, and Mineral Lease and Student Activities are Special Revenue Funds.

Debt Service (Bond Redemption) Fund: Is used to account for the accumulation of financial resources for and the payment of principal, interest and related expenses on general long-term general obligation debt.

Capital Projects Funds: Are used to fund ongoing capital needs such as site acquisition, or construction of major capital facilities, building improvements and equipment purchases and other capital outlay.

Fiduciary Funds:

Trust Funds: Are used to account for assets held by the district in a trustee capacity. Trust Funds are established for the purpose of granting scholarships as awards to the district's students, or to augment specific school programs or activities.

Eaton School District RE-2

Proposed Budget for 2022-23

Budget Highlights

Funding/Expenditures:

2022-23 State Budget Long Bill, HB22-1329:

Public School Finance Act, HB22-1390 (was introduced on 04-19-2022):

*Inflation increase of 3.5%

*Budget Stabilization Factor, formerly known as the Negative Factor, cumulative decrease is $503.3 Million to $321.2 Million (District portion decreased $393,029 to $717,263)

*For each FTE (full time equivalent) student the district will receive $9,081

Projected student count FTE is 2060.0, which is a 10.5 student increase to the previous year's October count, which is mainly due to the state of the economy, which is more robust than a year ago and, the regional oil and gas industry within the District's boundaries.

PERA mandatory increase of 0.50% effective July 1, 2022. Rate will be 21.40% in 2022.

Health insurance will not have an increase for the 2022-2023 fiscal year.

Property insurance increase 11.4%. The New Eaton High School will be completed, (175,000 sq. ft.) and the current Eaton Elementary School (34,500 sq. ft.) will be demolished. The renovations at the New Eaton Middle School, Benjamin Eaton Elementary School, and Galeton Elementary School will be completed; therefore, the increased values of the buildings will be included on the property schedules.

Budget will honor row/step for certified and classified staff and fund column movement for certified staff. Base salary increased by 2.75% for certified. Certified salary base amount is $39,514. Base salary increased 3.00% for classified.

90.0% of General Fund expenditures will be allocated toward instruction and student support with salaries/benefits accounting for 75.0% of the budget.

Total salaries and benefits for the General Fund represents 73.8% of Total Budget.

Eaton School District RE-2

Proposed Budget for 2022-23

Budgetary Basis and Legal Requirements

Budgeted revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government, and other sources using the methods recommended in CDE's Financial Policies and Procedures Handbook. Budgeted expenditure estimates were prepared based on program need, enrollment projections, historical fixed/based costs, mandated requirements and employee contracts. Beginning fund balances and revenues equal budgeted expenditures and fund balances.

The 2022-23 budgets were prepared in compliance with the revenue, expenditure, tax limitation and reserve requirements of Section 20 of Article X of the state Constitution or Amendment I. Amendment I also mandates "emergency reserves" of three percent of total school district spending.

Effective 7/1/09 school districts are no longer required to allocate revenues of a minimum amount per funded pupil count from the General Fund to the Capital Reserve Capital Projects and Insurance Reserve Funds. However, the district believes this allocation is beneficial and will continue this accepted practice of transferring revenue to these funds.

State law authorizes the school district board of education to review and change the adopted 2022-23 fiscal year budget prior to January 31, 2023. All budgets in this document present final budgets as adopted on June 13, 2022.

The Resolution of Appropriation shown on page J is the legally adopted budget for all funds of the Eaton School District RE-2, presented in the format required by statute. Total appropriated amounts in this resolution include ending fund balances, interfund transfers, and entire funds that are legally restricted or otherwise unavailable for operating expenditures. Therefore, the individual fund budgets, in particular the General Fund Budget, should be used for more detailed meaningful information regarding the operating budgets.

Eaton School District RE-2

Proposed Budget for 2022-23

Budget Process:

Analysis of Fixed/Base Costs
Inclusion of Negotiated Salaries and Benefits
Analysis of Instructional/Curriculum Costs
Analysis of Fund Balance; Sufficient Balance

Curriculum and Assessment Council Budget Process:

Curriculum Council Determines Priorities for Curriculum Cycle Purchases

Principals Determine Criteria/Prioritization For Instructional/Curriculum Requests at Building Level

Budget Preparation By Principals

Curriculum Requests Presented For Budget

Eaton School District RE-2

Proposed Budget for 2022-23

Funding Sources

Public School Finance Act:

The primary source of funding for the Eaton School District RE-2 is controlled by the state under an "equalization" formula that combines state funds with local property tax and specific ownership tax. The current funding formula was established by the Public School Finance Act of 1994. The objective of this act was to improve the funding equity among all school districts in the state according to variables that impact the district's costs. These variables include cost of living, personnel costs, district size, and percentage of the district's students considered to be at-risk. At-risk funding is determined by the number of students participating in the free lunch program. Increased funding for at-risk students is provided to each school district to recognize the increased cost for these students. Total program funding is calculated by multiplying the per pupil funding (base amount plus variables) by the funded pupil count, which is the student population with required adjustments as of the official count day (October 1).

Projected Fiscal Year 2022-23 Funding Summary:

Funded Pupil Count (FPC)	$2,060.0 (50.0 Colorado Preschool Students)
Total At-Risk Pupils	586.8
Total Program Funding **$18,706,931**	
	$9,081 / pupil
Assessed Valuation/Mill Levy	$623,795,578 / 21.438
Property Tax	$13,372,930 + ($2,700,000 Override) $6,491 / pupil
Specific Ownership Tax	$1,167,622 $567 / pupil
State Equalization	$4,166,380 $2,023 / pupil
Total Program Funding **$18,706,931**	
	$9,081 / pupil

DISTRICT-WIDE OVERVIEW
2022-23 BUDGETS

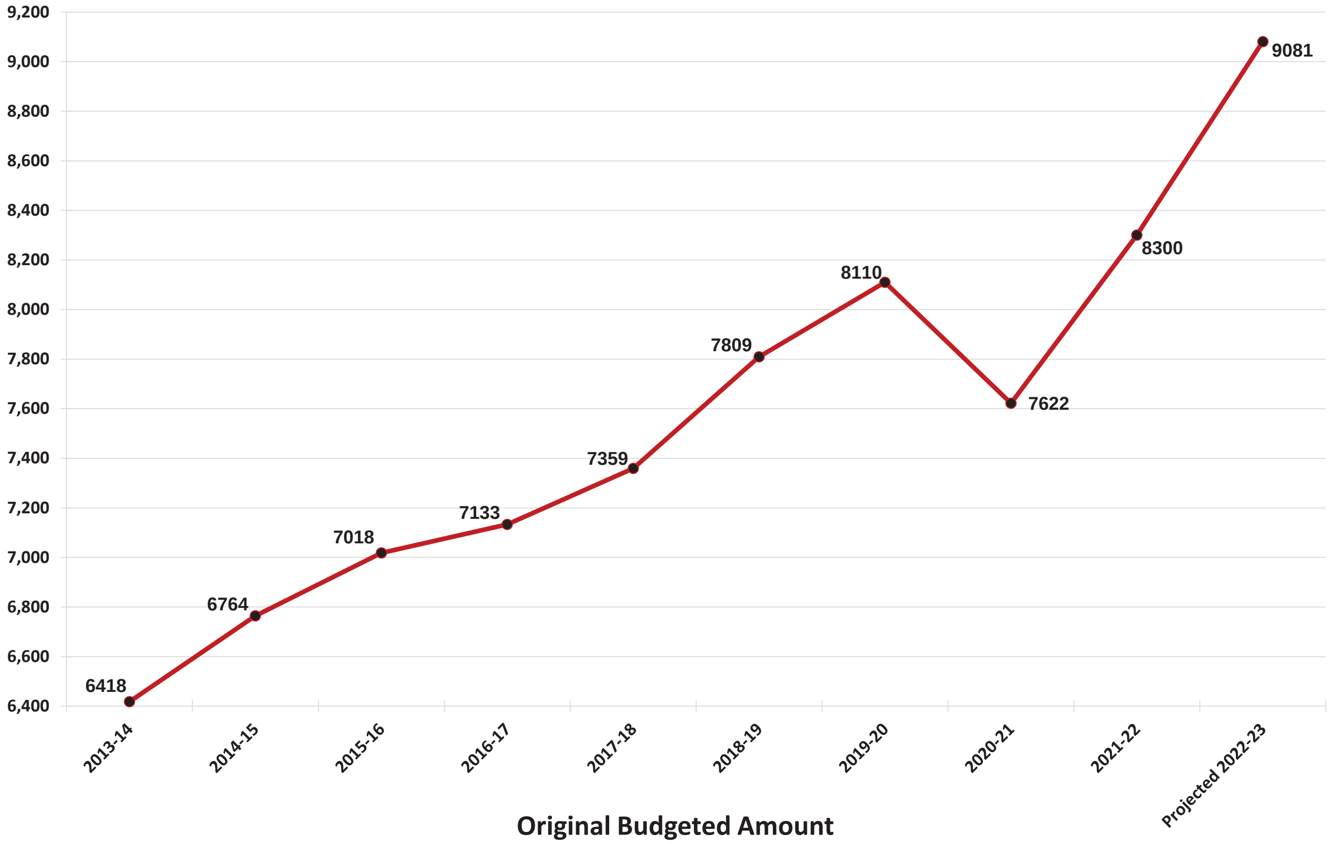
	GOVERNMENTAL	FUND	DESCRIPTION	RESTRICTED?
1	GENERAL FUND	10	Easily the largest fund, also the broadest in scope.	No
2	RISK MANAGEMENT / INSURANCE	18	Property Claims, Property, Liability & Workers Compensation Insurance	Yes
3	COLORADO PRESCHOOL PROGRAM	19	Costs associated with the district's contracted preschool program	Yes
4	NUTRITION SERVICES	21	School breakfast, and lunch programs.	Yes
5	FEDERAL GRANTS	22	Primarily Title grants & Gifted & Talented grant & Local grants.	Yes
6	PUPIL ACTIVITY	23	MS & HS Athletic Programs Supported By Participation & Gate Fees	Yes
7	MINERAL LEASE	26	Proceeds of oil & gas royalties; & district technology expenditures	Yes
8	STUDENT ACTIVITY *	29	Proceeds of student activities held by the District in a trustee capacity	Yes
9	BOND REDEMPTION	31	100% to service bonded debt principal & interest payments	Yes
10	BUILDING FUND	41	Capital items. 100% funded w/periodic debt proceeds (7-10+ yrs)	Yes
11	CAPITAL PROJECTS	43	Capital items. 100% funded with GF Transfers.	Yes
12	LAND RESERVE	44	100% funded with builders "Payments in Lieu of." Very restricted.	Yes
13	INTERFUND TRANSFERS		Monies moved from one fund to another. Typically from General Fund.	

	PROPRIETARY/FIDUCIARY	FUND	DESCRIPTION	RESTRICTED?
14	MEMORIAL TRUST	72	Gifts and scholarships as designated by donor.	Yes

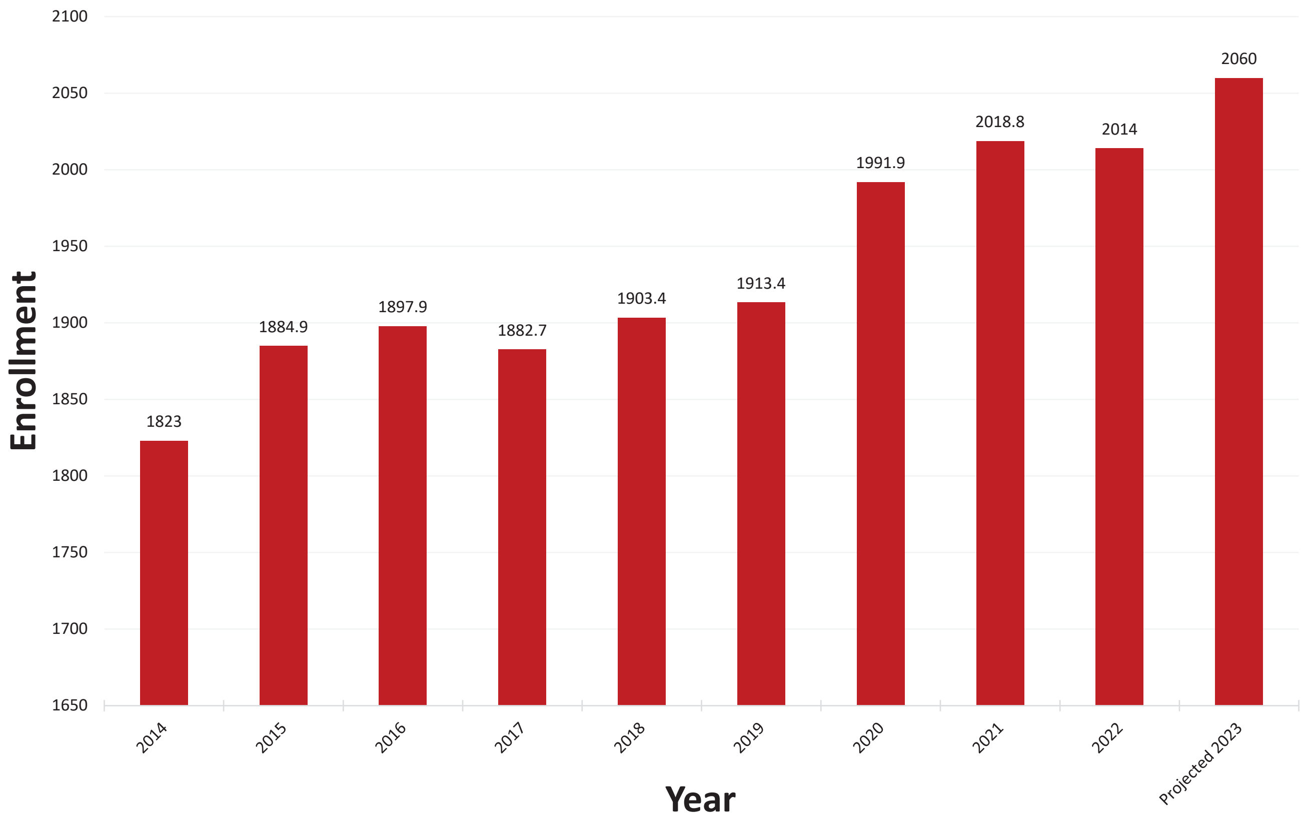
*2019-2020: Student Activity: Fund 29 was previously known as Fund 74.

Total Program Funding

Funded Pupil Count (Oct 1) x Amount Per Pupil = Basic Revenue



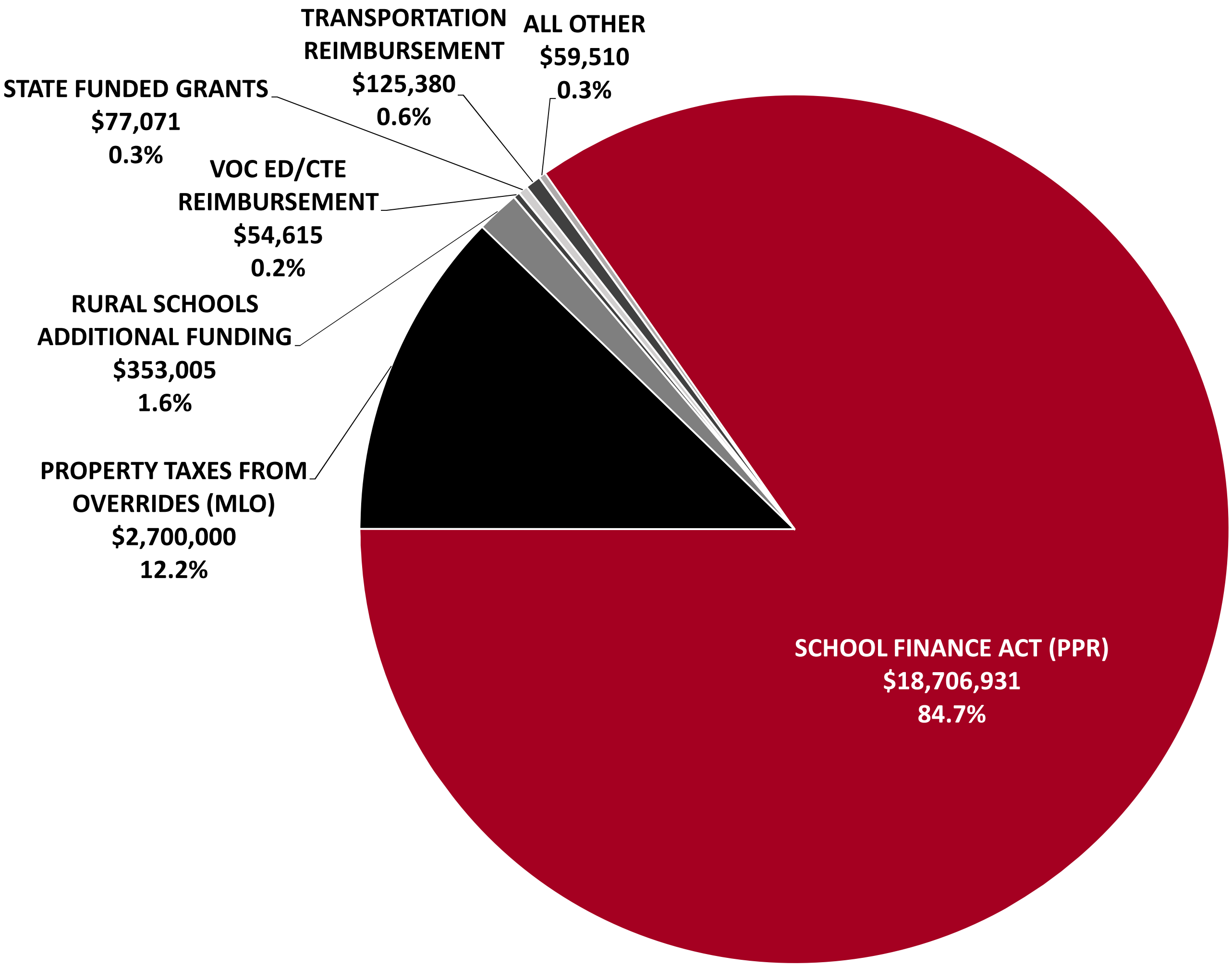
Student Enrollment FTE Growth 2014 - 2023



GENERAL FUND BUDGET
FISCAL 2022-23

	PROG		FY 2021-22	PP	FY 2022-23	PP	CHANGE
1		**FUNDED PUPIL COUNT**	2,014.0		**2,060.0**		46.0
2		**BEGINNING FUND BALANCES**					
3	R	TABOR RESERVE AT 3%	555,482		622,192		
4	R	MULTI-YEAR OBLIGATIONS	428,255		428,226		
5	C	COMMITTED FUND BALANCE	1,500,000		1,500,000		
6	C	ASSIGNED FUND BALANCE	1,500,000		2,342,321		
7	U	UNASSIGNED FUND BALANCE	5,536,957		7,884,122		
8		*TOTALS*	8,020,694	3,982	12,776,861	6,202	
9		**REVENUES**					
10	1110	SFA - PROPERTY TAXES	14,788,100		13,372,929		(1,415,171)
11	1120	SFA - SPECIFIC OWNERSHIP TAXES	492,434		1,167,622		675,188
12	3110	SFA - STATE EQUALIZATION	1,435,666		4,166,380		2,730,714
13		*SCHOOL FINANCE ACT TOTALS*	16,716,200	8,300	18,706,931	9,081	1,990,731
14	1110	PROPERTY TAXES FROM OVERRIDES 2006	1,200,000		1,200,000		-
15	1110	PROPERTY TAXES FROM OVERRIDES 2019	1,500,000		1,500,000		-
16	3120	VOC ED/CTE REIMBURSEMENT	81,425		54,615		(26,810)
17	3230	RURAL SCHOOLS ADDITIONAL FUNDING	286,120		353,005		66,885
18	3160	TRANSPORTATION REIMBURSEMENT	90,375		125,380		35,005
19	3206	READ ACT FUNDING	35,830		49,631		13,801
20	3139	STATE ELPA FUNDING	44,790		27,440		(17,350)
21	4000	FEDERAL FUNDING SOURCES	10,450		10,450		-
22	3235	STATE ADDITIONAL AT-RISK FUNDING	6,275		-		(6,275)
23	1972	INDIRECT COST REIMBURSEMENT	9,400		10,500		1,100
24	1500	INVESTMENT EARNINGS	38,020		5,510		(32,510)
25	1900	*OTHER REVENUE*	36,880		33,050		(3,830)
26	1900	*OTHER REVENUE TOTALS*	3,339,565	1,658	3,369,581	1,636	30,016
27		*REVENUE TOTALS*	20,055,765	9,958	22,076,512	10,717	2,020,747
28		**EXPENDITURES**					
29	<2100	STUDENT INSTRUCTION	11,309,857		12,464,290		1,154,433
30	2100's	STUDENT SUPPORT	893,629		1,009,862		116,233
31	2200's	INSTRUCTIONAL STAFF SUPPORT	500,334		515,652		15,318
32	2300's	GENERAL ADMINISTRATION	448,790		451,871		3,081
33	2400's	SCHOOL ADMINISTRATION	1,371,623		1,397,437		25,814
34	2500's	BUSINESS SERVICES	542,177		581,497		39,320
35	2600's	FACILITIES/OPERATIONS	2,398,579		2,770,609		372,030
36	2700's	STUDENT TRANSPORTATION	694,048		713,609		19,561
37	2800+	CENTRAL SUPPORT	551,865		637,648		85,783
38		TRANSFERS TO OTHER FUNDS	1,344,863		1,534,037		189,174
39		*EXPENDITURE TOTALS*	20,055,765	9,958	22,076,512	10,717	2,020,747
40		**NET CHANGE**	-	-	-	-	-
41		**ENDING FUND BALANCES**					
42	R	TABOR RESERVE AT 3%	601,673		662,295		
43	R	MULTI-YEAR OBLIGATIONS	428,255		428,226		
44	C	COMMITTED FUND BALANCE	1,500,000		1,500,000		
45	C	ASSIGNED FUND BALANCE	1,266,586		2,342,321		
46	U	UNASSIGNED FUND BALANCE	4,224,180		7,844,019		
47		*TOTALS*	8,020,694	3,982	12,776,861	6,202	

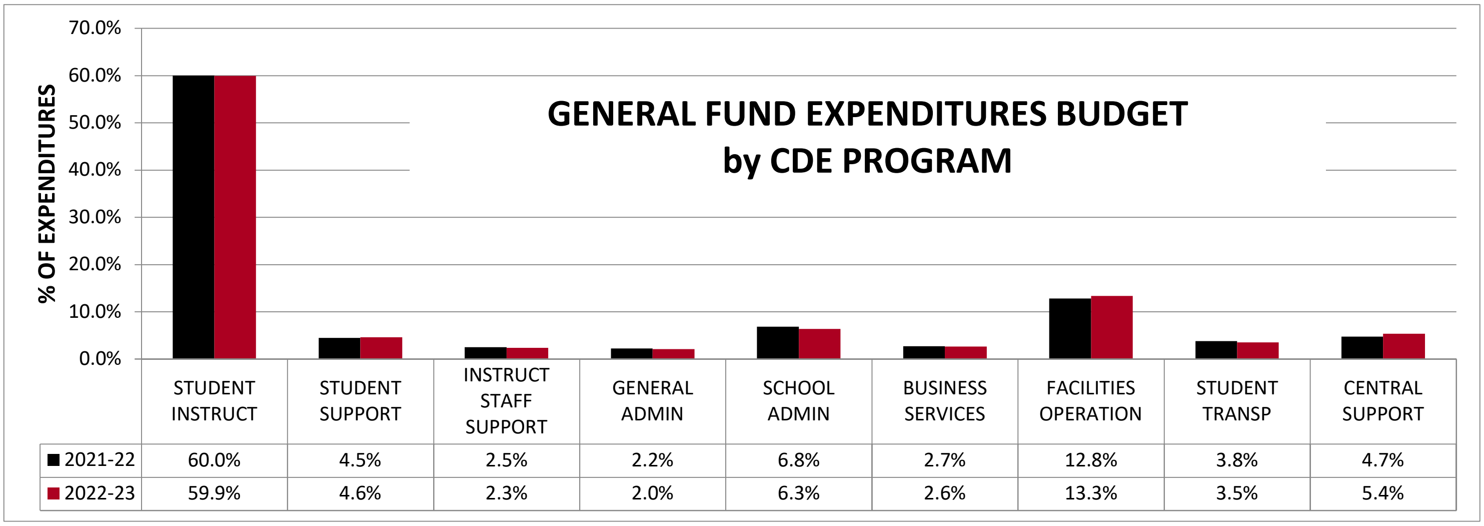
GENERAL FUND REVENUES BUDGET - by CATEGORY



SCHOOL FINANCE ACT (PPR)	$18,706,931	84.7%
PROPERTY TAXES FROM OVERRIDES (MLO)	$2,700,000	12.2%
RURAL SCHOOLS ADDITIONAL FUNDING	$353,005	1.6%
VOC ED/CTE REIMBURSEMENT	$54,615	0.2%
STATE FUNDED GRANTS	$77,071	0.3%
TRANSPORTATION REIMBURSEMENT	$125,380	0.6%
ALL OTHER	$59,510	0.3%
	$22,076,512	100.0%

FEDERAL SOURCES	10,450	17.6%
STATE ADDITIONAL AT-RISK	-	0.0%
INDIRECT COST REIMBURSEMENT	10,500	17.6%
INVESTMENT EARNINGS	5,510	9.3%
OTHER (summer tuition, mineral lease, misc.)	33,050	55.5%
	59,510	100.0%

2022-23 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM



	STUDENT INSTRUCT	STUDENT SUPPORT	INSTRUCT STAFF SUPPORT	GENERAL ADMIN	SCHOOL ADMIN	BUSINESS SERVICES	FACILITIES OPERATION	STUDENT TRANSP	CENTRAL SUPPORT
■ 2021-22	60.0%	4.5%	2.5%	2.2%	6.8%	2.7%	12.8%	3.8%	4.7%
🟥 2022-23	59.9%	4.6%	2.3%	2.0%	6.3%	2.6%	13.3%	3.5%	5.4%

		FISCAL 2021-22				FISCAL 2022-23			
PROG	CDE PROGRAM DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	%	TOTALS	TRANSFERS	G.TOTALS	%
<2100	STUDENT INSTRUCTION	11,309,857	720,000	**12,029,857**	60%	12,464,290	755,088	**13,219,378**	60%
2100	STUDENT SUPPORT	893,629	-	**893,629**	4%	1,009,862	-	**1,009,862**	5%
2200	INSTRUCTIONAL STAFF SUPPORT	500,334	-	**500,334**	2%	515,652	-	**515,652**	2%
2300	GENERAL ADMINISTRATION	448,790	-	**448,790**	2%	451,871	-	**451,871**	2%
2400	SCHOOL ADMINISTRATION	1,371,623	-	**1,371,623**	7%	1,397,437	-	**1,397,437**	6%
2500	BUSINESS SERVICES	542,177	-	**542,177**	3%	581,497	-	**581,497**	3%
2600	FACILITIES/OPERATIONS	2,398,579	170,000	**2,568,579**	13%	2,770,609	170,000	**2,940,609**	13%
2700	STUDENT TRANSPORTATION	694,048	65,000	**759,048**	4%	713,609	65,000	**778,609**	4%
2800+	CENTRAL SUPPORT	551,865	389,863	**941,728**	5%	637,648	543,949	**1,181,597**	5%
	TOTALS BY CDE PROGRAM	18,710,902	1,344,863	**20,055,765**	100%	20,542,475	1,534,037	**22,076,512**	100%

NOTES REGARDING TRANSFERS TO OTHER FUNDS

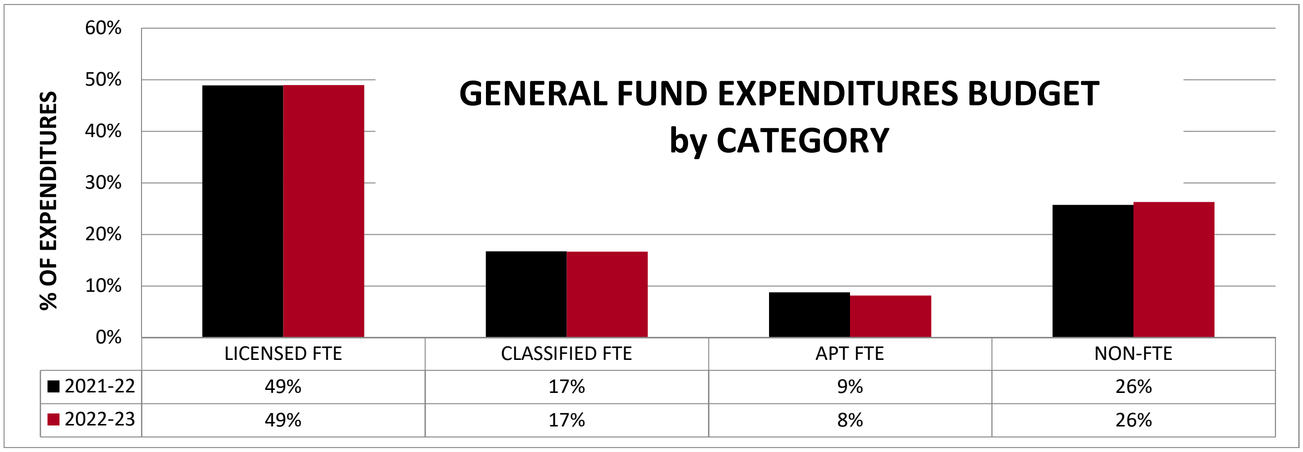
FUND 18 - RISK MANAGEMENT FUND: Most significant are Property & Liability, Workman's Compensation.

FUND 19 - COLORADO PRESCHOOL PROGRAM (CPP): Spending of Per Pupil Revenues for qualified students of this early childhood program.

FUND 21 - FOOD SERVICE: Assist with the operations and capital purchases for the program.

FUND 43 - CAPITAL RESERVE: Capital equipment needs in Athletics/Activities (<2100), Technology (2200), Facilities Maintenance (2600), School Buses (2700)

2022-23 GENERAL FUND EXPENDITURES BUDGET
by CATEGORY



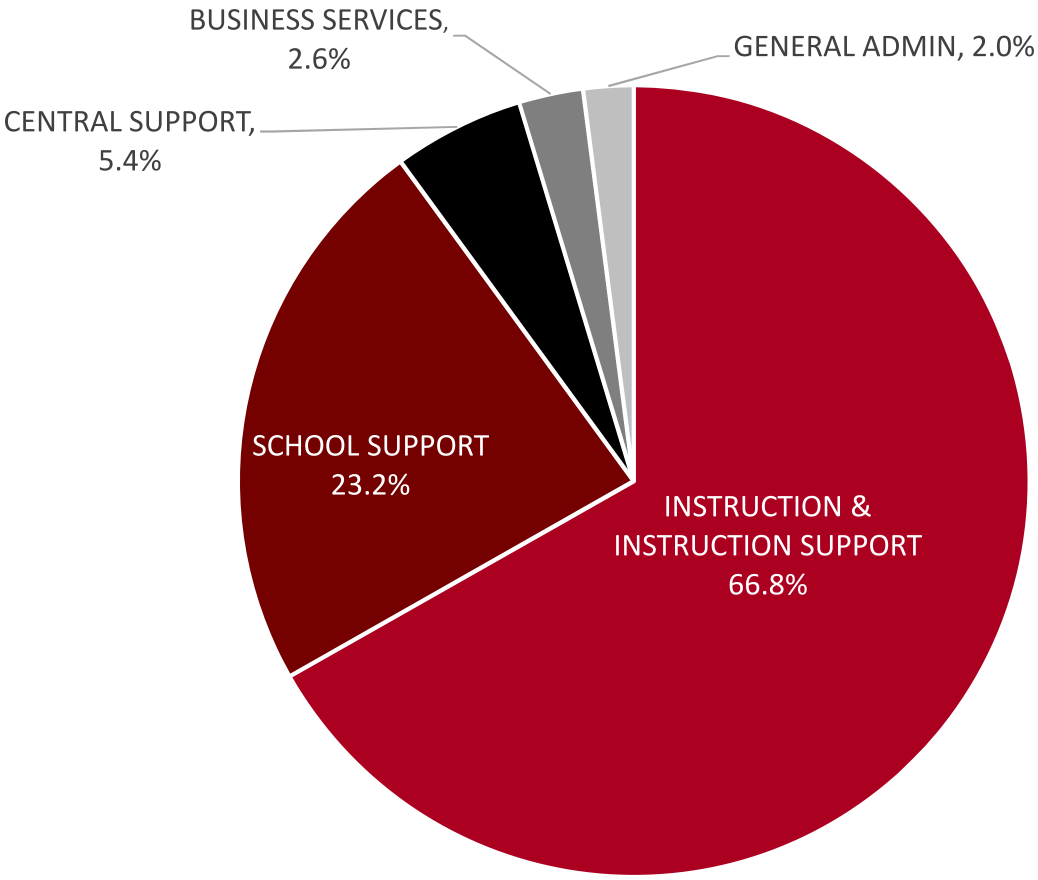
	FISCAL 2021-22				FISCAL 2022-23			
DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	%	TOTALS	TRANSFERS	G.TOTALS	%
LICENSED FTE	9,800,194	-	**9,800,194**	49%	10,809,945	-	**10,809,945**	49%
CLASSIFIED FTE	3,347,178	-	**3,347,178**	17%	3,679,005	-	**3,679,005**	17%
APT FTE	1,754,562	-	**1,754,562**	9%	1,795,074	-	**1,795,074**	8%
NON-FTE	3,808,968	1,344,863	**5,153,831**	26%	4,258,451	1,534,037	**5,792,488**	26%
TOTALS	18,710,902	1,344,863	**20,055,765**	100%	20,542,475	1,534,037	**22,076,512**	100%

FTE costs shown are only for expenditures made directly from the General Fund (10,18,19) and not for monies transferred and then expended from that fund as FTE.

2022-23 GENERAL FUND EXPENDITURES BUDGET
by CDE PROGRAM
by CATEGORY

		FISCAL 2021-22			FISCAL 2022-23		
PROG	DESCRIPTION	TOTALS	TRANSFERS	G.TOTALS	TOTALS	TRANSFERS	G.TOTALS
<2100	LICENSED	9,110,989	-	**9,110,989**	10,033,827	-	**10,033,827**
<2100	CLASSIFIED	945,269	-	**945,269**	1,087,960	-	**1,087,960**
<2100	APT	-	-	**-**	-	-	**-**
<2100	NON-FTE	1,253,599	720,000	**1,973,599**	1,342,503	755,088	**2,097,591**
<2100	**STUDENT INSTRUCTION**	11,309,857	720,000	**12,029,857**	12,464,290	755,088	**13,219,378**
2100's	LICENSED	608,677	-	**608,677**	693,592	-	**693,592**
2100's	CLASSIFIED	163,836	-	**163,836**	191,841	-	**191,841**
2100's	APT	-	-	**-**	-	-	**-**
2100's	NON-FTE	121,116	-	**121,116**	124,429	-	**124,429**
2100's	**STUDENT SUPPORT**	893,629	-	**893,629**	1,009,862	-	**1,009,862**
2200's	LICENSED	80,528	-	**80,528**	82,526	-	**82,526**
2200's	CLASSIFIED	98,359	-	**98,359**	107,130	-	**107,130**
2200's	APT	220,297	-	**220,297**	232,545	-	**232,545**
2200's	NON-FTE	101,150	-	**101,150**	93,451	-	**93,451**
2200's	**INSTRUCTIONAL STAFF SUPPORT**	500,334	-	**500,334**	515,652	-	**515,652**
2300's	LICENSED	-	-	**-**	-	-	**-**
2300's	CLASSIFIED	70,144	-	**70,144**	57,521	-	**57,521**
2300's	APT	216,896	-	**216,896**	227,750	-	**227,750**
2300's	NON-FTE	161,750	-	**161,750**	166,600	-	**166,600**
2300's	**GENERAL ADMINISTRATION**	448,790	-	**448,790**	451,871	-	**451,871**
2400's	LICENSED	-	-	**-**	-	-	**-**
2400's	CLASSIFIED	364,927	-	**364,927**	375,474	-	**375,474**
2400's	APT	944,080	-	**944,080**	957,244	-	**957,244**
2400's	NON-FTE	62,616	-	**62,616**	64,719	-	**64,719**
2400's	**SCHOOL ADMINISTRATION**	1,371,623	-	**1,371,623**	1,397,437	-	**1,397,437**
2500's	LICENSED	-	-	**-**	-	-	**-**
2500's	CLASSIFIED	274,685	-	**274,685**	278,115	-	**278,115**
2500's	APT	174,867	-	**174,867**	184,032	-	**184,032**
2500's	NON-FTE	92,625	-	**92,625**	119,350	-	**119,350**
2500's	**BUSINESS SERVICES**	542,177	-	**542,177**	581,497	-	**581,497**
2600's	LICENSED	-	-	**-**	-	-	**-**
2600's	CLASSIFIED	398,095	-	**398,095**	488,063	-	**488,063**
2600's	APT	128,572	-	**128,572**	119,967	-	**119,967**
2600's	NON-FTE	1,871,912	170,000	**2,041,912**	2,162,579	170,000	**2,332,579**
2600's	**OPERATIONS/FACILITIES**	2,398,579	170,000	**2,568,579**	2,770,609	170,000	**2,940,609**
2700's	LICENSED	-	-	**-**	-	-	**-**
2700's	CLASSIFIED	480,998	-	**480,998**	456,303	-	**456,303**
2700's	APT	69,850	-	**69,850**	73,536	-	**73,536**
2700's	NON-FTE	143,200	65,000	**208,200**	183,770	65,000	**248,770**
2700's	**STUDENT TRANSPORTATION**	694,048	65,000	**759,048**	713,609	65,000	**778,609**
2800's +	LICENSED	-	-	**-**	-	-	**-**
2800's +	CLASSIFIED	550,865	-	**550,865**	636,598	-	**636,598**
2800's +	APT	-	-	**-**	-	-	**-**
2800's +	NON-FTE	1,000	389,863	**390,863**	1,050	543,949	**544,999**
2800's +	**CENTRAL SUPPORT**	551,865	389,863	**941,728**	637,648	543,949	**1,181,597**

GENERAL FUND EXPENDITURES BUDGET -by CDE PROGRAM



PROGRAMS ASSOCIATED WITH EACH CATEGORY

Instruction & Instruction Support
  <2100, 2100, 2200
School Support
  2400, 2600, 2700
General Administration
  2300
Business Services
  2500
Central Support
  2800+

90.0% funding directly impacts our students

DISTRICT-WIDE OVERVIEW
2022-23 BUDGETS

FUND	DESCRIPTION	BEGINNING BALANCE	REVENUES	TRANSFER IN	TRANSFER OUT	EXPENDITURES	ENDING BALANCE	NET CHANGE
			PLUS	*PLUS*	*MINUS*	*MINUS*		
10	GENERAL FUND	12,776,861	22,076,512	-	1,534,037	20,542,475	12,776,861	-
18	RISK MANAGEMENT / INSURANCE	371,275	857,228	506,360	-	1,363,588	371,275	-
19	COLORADO PRESCHOOL PROGRAM	149,715	-	450,088	-	522,088	77,715	(72,000)
21	NUTRITION SERVICES	273,854	824,321	37,589	-	861,910	273,854	-
22	FEDERAL GRANTS	-	1,190,048	-	-	1,190,048	-	-
23	PUPIL ACTIVITY	18,056	117,224	-	-	127,300	7,980	(10,076)
26	MINERAL LEASE	981,117	38,300	-	-	84,500	934,917	(46,200)
29	STUDENT ACTIVITIES	355,078	318,450	-	-	318,450	355,078	-
31	BOND REDEMPTION	7,305,587	9,212,700	-	-	9,148,100	7,370,187	64,600
41	BUILDING FUND	36,541,200	22,710	-	-	36,563,910	-	(36,541,200)
43	CAPITAL PROJECTS	6,988,767	1,375	540,000	-	2,057,000	5,473,142	(1,515,625)
44	LAND RESERVE	810,765	70,460	-	-	600,000	281,225	(529,540)
72	MEMORIAL TRUST	452,828	2,442	-	-	3,350	451,920	(908)
	TOTALS - DISTRICT-WIDE	67,025,103	34,731,770	1,534,037	1,534,037	73,382,719	28,374,154	(38,650,949)

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	9321	6721	TABOR EMERGENCY RESERVE	(622,192)	-	(555,482)	-	(508,979)	-
10	9322	6722	DESIGNATED MULTI YR CONTRACTS	(428,226)	-	(428,255)	-	(428,225)	-
10	9900	6750	COMMITTED FUND BALANCE	(1,500,000)	-	(1,500,000)	-	(1,500,000)	-
10	9900	6760	ASSIGNED FUND BALANCE	(2,342,321)	-	(2,500,000)	-	(1,500,000)	-
10	9900	6770	UNRESERVED FUND BALANCE	(7,884,122)	-	(3,036,957)	-	(2,784,645)	-
			BEGINNING FUND BALANCE	**(12,776,861)**	**-**	**(8,020,694)**	**-**	**(6,721,849)**	**-**
10	0000	1110	PROPERTY TAX - SFA	(13,372,929)	-	(14,788,100)	-	(14,897,983)	-
10	0000	1110	PROPERTY TAX MIL LEVY OVERRIDE	(1,200,000)	-	(1,200,000)	-	(1,200,000)	-
10	0000	1110	PROPERTY TAX MIL LEVY OVERRIDE	(1,500,000)	-	(1,500,000)	-	(1,500,000)	-
10	0000	1120	SPECIFIC OWNERSHIP TAX - SFA	(1,167,622)	-	(492,434)	-	(545,616)	-
10	0000	1311	TUITION SUMMER SCHOOL	-	-	(5,000)	-	(6,245)	-
10	0000	1510	INTEREST ON INVESTMENTS	(5,510)	-	(38,020)	-	(99,405)	-
10	0000	1910	REVENUE FROM RENTAL	(2,100)	-	(2,100)	-	(2,100)	-
10	0000	1972	INDIRECT COST REVENUE	(10,500)	-	(9,400)	-	(9,427)	-
10	0000	1990	MISCELLANEOUS REVENUE	(22,450)	-	(21,280)	-	(7,000)	-
			Total Local Sources	(17,281,111)	-	(18,056,334)	-	(18,267,776)	-
10	0000	2010	MINERAL LEASES REVENUE	(8,500)	-	(8,500)	-	(12,418)	-
			Total Intermediate Sources	(8,500)	-	(8,500)	-	(12,418)	-
10	0000	3110	STATE EQUALIZATION - SFA	(4,166,380)	-	(1,435,666)	-	(52,554)	-
10	0000	3010	VOC ED - CAREER TECHNICAL EDUCATON	(54,615)	-	(81,425)	-	(99,362)	-
10	0000	3000	STATE REVENUE - CDE ELPA PROFESSIONAL DEVELOPMENT	-	-	(23,665)	-	(24,276)	-
10	0000	3000	STATE REVENUE - CDE ELPA	(27,440)	-	(21,125)	-	(20,017)	-
10	0000	3000	TRANSPORTATION REIMBURSEMENT	(125,380)	-	(90,375)	-	(78,100)	-
10	0000	3000	READ ACT GRANT	(49,631)	-	(35,830)	-	(48,418)	-
10	0000	3000	RURAL SCHOOLS ADDITIONAL FUNDING	(353,005)	-	(286,120)	-	-	-
10	0000	3000	CDE - ADDITIONAL AT-RISK FUNDING	-	-	(6,275)	-	(6,995)	-
			Total State Sources	(4,776,451)	-	(1,980,481)	-	(329,722)	-
10	0000	4000	CARL PERKINS - FEDERAL SOURCES	(10,450)	-	(10,450)	-	(10,468)	-
			Total Federal Sources	(10,450)	-	(10,450)	-	(10,468)	-
			TOTAL REVENUES	**(22,076,512)**		**(20,055,765)**		**(18,620,384)**	
10	0010	0110	EE TEACHER SALARY	1,200,419	23.30	1,078,993	22.50	1,029,565	20.97
10	0010	0110	EE TEACHER SALARY	38,682	-	36,840	-	35,022	0.50
10	0010	0110	EE ELL PARA	8,945	-	8,519	0.50	11,222	0.63
10	0010	0110	EE CLASS PARA SALARY	53,260	3.02	75,795	4.09	97,094	5.28
10	0010	0120	EE SUB TEACHER SALARY	33,775	-	27,500	-	27,500	-
10	0010	0200	EE TEACHER BENEFIT	470,519	-	429,844	-	368,106	-
10	0010	0200	EE TEACHER BENEFIT	13,625	-	12,335	-	11,726	-
10	0010	0200	EE SUB TEACHER BENEFIT	18,185	-	6,284	-	6,120	-
10	0010	0200	ELL PARA BENEFIT	2,045	-	1,947	-	2,508	-
10	0010	0200	EE CLASS PARA BENEFIT	20,591	-	34,162	-	45,093	-
10	0010	0580	EE TRAVEL/REG/ENTRANCE	3,750	-	-	-	3,750	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	23,650	-	25,000	-	25,000	-
10	0010	0300	EE GENERAL P/S PROF/TECH	3,300	-	2,900	-	2,500	-
10	0010	0600	EE GENERAL MAT/SUPPLIES	-	-	-	-	2,500	-
10	0010	0600	CLD formerly ELL CONSUMABLES	6,000	-	-	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	24,000	-	-	-	-	-
			Total General Elementary Education - Eaton Elementary	1,920,746	26.32	1,740,119	27.09	1,667,706	27.38
10	0200	0600	EE ART MAT/SUPPLIES	1,000	-	1,000	-	1,050	-
			Total Art Education - Eaton Elementary	1,000	-	1,000	-	1,050	-
10	0500	0600	EE L/A MAT/SUPPLIES	4,800	-	7,100	-	7,600	-
10	0500	0640	EE L/A TEXTBOOKS	-	-	6,000	-	5,300	-
10	0500	0600	EE L/A MAT/SUPPLIES	2,650	-	4,200	-	5,300	-
10	0500	0640	EE L/A TEXTBOOKS	-	-	73,600	-	-	-
			Total Language Arts Education - Eaton Elementary	7,450	-	90,900	-	18,200	-

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	0800	0600	EE P.E. MAT/SUPPLIES	1,000	-	1,100	-	1,500	-
			Total Physical Curriculum Education - Eaton Elementary	1,000	-	1,100	-	1,500	-
10	1100	0600	EE MATH MAT/SUPPLIES	2,600	-	2,650	-	2,750	-
10	1100	0640	EE MATH TEXTBOOKS	5,500	-	10,000	-	10,100	-
10	1100	0600	EE MATH MAT/SUPPLIES	-	-	-	-	10,100	-
			Total Mathematics Education - Eaton Elementary	8,100	-	12,650	-	22,950	-
10	1200	0600	EE MUSIC MAT/SUPPLIES	1,000	-	1,000	-	1,050	-
			Total Music Education - Eaton Elementary	1,000	-	1,000	-	1,050	-
10	1300	0600	EE SCIENCE MAT/SUPPLIES	3,000	-	3,600	-	3,750	-
			Total Natural Science Education - Eaton Elementary	3,000	-	3,600	-	3,750	-
10	1500	0600	EE SOC ST MAT/SUPPLIES	2,400	-	2,500	-	2,550	-
10	1500	0600	EE SOC ST MAT/SUPPLIES	10,000	-	-	-	-	-
10	1500	0640	EE SOC ST TEXTBOOKS	54,360	-	-	-	-	-
			Total Social Studies Education - Eaton Elementary	66,760	-	2,500	-	2,550	-
10	1610	0600	EE TECH MAT/SUPPLIES	3,050	-	3,300	-	3,000	-
			Total Technical Education/Computer Technology - Eaton Elem	3,050	-	3,300	-	3,000	-
10	1700	0110	EE SPED TEACHER SALARY	51,512	1.00	49,258	1.00	46,574	1.00
10	1700	0110	EE SPED PARA SALARY	59,825	2.88	54,354	2.78	45,503	2.34
10	1700	0120	EE SPED BENEFITS	240	-	-	-	-	-
10	1700	0120	EE SPED SUB TEACHER SALAR	960	-	-	-	-	-
10	1700	0120	EE SPED SUB PARA SALARY	1,080	-	-	-	-	-
10	1700	0200	EE SPED TEACHER BENEFIT	20,192	-	19,677	-	18,207	-
10	1700	0200	EE SPED PARA BENEFIT	13,670	-	12,420	-	10,170	-
10	1700	0600	EE SPED MAT/SUPPLIES	2,946	-	3,200	-	3,000	-
			Total Special Education - Eaton Elementary	150,425	3.88	138,909	3.78	123,454	3.34
10	1900	0150	EE ACTIVITY SALARY	1,270	-	1,200	-	770	-
10	1900	0200	EE ACTIVITY BENEFIT	290	-	274	-	172	-
			Total Cocurricular Activities - Eaton Elementary	1,560	-	1,474	-	942	-
			Total Instruction - Eaton Elementary	2,164,091	30.20	1,996,552	30.87	1,846,152	30.72
10	2120	0110	EE COUNSELING SALARY	41,210	0.80	45,272	0.80	35,887	0.80
10	2120	0200	EE COUNSELING BENEFIT	16,154	-	17,082	-	14,259	-
10	2120	0600	EE COUNSEL MAT/SUPPLIES	1,025	-	1,606	-	850	-
			Total Supporting Services Students - Eaton Elementary	58,389	0.80	63,960	0.80	50,996	0.80
10	2220	0110	EE LIB PARA SALARY	15,840	0.88	25,390	0.88	23,891	0.88
10	2220	0200	EE LIB PARA BENEFITS	12,041	-	14,223	-	13,137	-
10	2220	0600	EE LIBR/MEDIA MAT/SUPPLIE	4,500	-	4,950	-	5,000	-
			Total Instructional Staff - Eaton Elementary	32,381	0.88	44,563	0.88	42,028	0.88
10	2400	0110	EE PRINCIPAL SALARY	97,680	1.00	92,782	1.00	87,608	1.00
10	2400	0110	EE ASSISTANT PRINCIPAL SALARY	34,310	0.50	32,504	0.50	34,568	0.50
10	2400	0110	EE SECRETARY SALARY	40,676	1.00	37,346	1.00	35,164	1.00
10	2400	0120	EE SUB SECRETARY SALARY	360	-	500	-	500	-
10	2400	0200	EE PRINCIPAL BENEFIT	30,742	-	29,622	-	27,377	-
10	2400	0200	EE PRINCIPAL BENEFIT	12,051	-	11,500	-	11,523	-
10	2400	0200	EE SECRETARY BENEFIT	17,716	-	16,955	-	15,657	-
10	2400	0580	EE SCH ADMIN TRAVEL/REG	1,125	-	400	-	775	-
10	2400	0600	EE SCH ADMIN MAT/SUPPLIES	7,646	-	7,611	-	8,333	-
			Total School Administration - Eaton Elementary	242,306	2.50	229,220	2.50	221,505	2.50
			Total Eaton Elementary	**2,497,167**	**34.38**	**2,334,295**	**35.05**	**2,160,681**	**34.90**

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	0010	0110	GE TEACHER SALARY	367,000	7.40	360,192	7.20	313,713	7.10
10	0010	0110	GE ESL PARA SALARY	17,540	0.94	16,185	0.94	16,255	1.00
10	0010	0110	GE CLASS PARA SALARY	19,472	0.94	29,592	0.69	31,308	1.74
10	0010	0120	GE SUB TEACHER SALARY	10,200	-	13,000	-	13,000	-
10	0010	0200	GE TEACHER BENEFITS	143,953	-	137,852	-	116,335	-
10	0010	0200	GE SUB TEACHER BENEFIT	3,120	-	2,971	-	2,906	-
10	0010	0200	GE ESL PARA BENEFIT	12,430	-	12,120	-	11,431	-
10	0010	0200	GE CLASS PARA BENEFIT	12,871	-	15,183	-	14,795	-
10	0010	0300	GE GENERAL P/S PROF/TECH	2,300	-	2,300	-	4,836	-
10	0010	0580	GE TRAVEL/REG/ENTRANCE	1,500	-	1,500	-	-	-
10	0010	0600	GE GENERAL MAT/SUPPLIES	9,680	-	9,630	-	11,899	-
10	0010	0600	CLD formerly ELL CONSUMABLES	1,875	-	-	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	7,500	-	-	-	-	-
10	0010	0600	GE GENERAL MAT/SUPPLIES	300	-	200	-	200	-
			Total General Elementary Education - Galeton Elementary	609,741	9.28	600,725	8.83	536,678	9.84
10	0200	0600	GE ART MAT/SUPPLIES	300	-	300	-	300	-
			Total Art Education - Galeton Elementary	300	-	300	-	300	-
10	0500	0600	GE L/A MAT/SUPPLIES	300	-	300	-	300	-
10	0500	0640	GE L/A TEXTBOOKS	1,000	-	1,000	-	1,000	-
10	0500	0640	GE L/A TEXTBOOKS	-	-	24,875	-	-	-
			Total Language Arts Education - Galeton Elementary	1,300	-	26,175	-	1,300	-
10	0800	0600	GE P.E. MAT/SUPPLIES	200	-	300	-	300	-
			Total Physical Curriculum Education - Galeton Elementary	200	-	300	-	300	-
10	1100	0600	GE MATH MAT/SUPPLIES	500	-	500	-	300	-
10	1100	0640	GE MATH TEXTBOOKS	500	-	500	-	-	-
			Total Mathematics Education - Galeton Elementary	1,000	-	1,000	-	300	-
10	1200	0600	GE MUSIC MAT/SUPPLIES	350	-	300	-	300	-
			Total Music Education - Galeton Elementary	350	-	300	-	300	-
10	1300	0600	GE SCIENCE MAT/SUPPLIES	300	-	300	-	300	-
10	1300	0640	GE SCIENCE TEXTBOOKS	1,800	-	1,800	-	1,800	-
			Total Natural Science Education - Galeton Elementary	2,100	-	2,100	-	2,100	-
10	1500	0600	GE SOC ST MAT/SUPPLIES	300	-	300	-	300	-
10	1500	0640	GE SOC ST TEXTBOOKS	400	-	500	-	500	-
10	1500	0600	GE SOC ST MAT/SUPPLIES	3,125	-	-	-	-	-
10	1500	0640	GE SOC ST TEXTBOOKS	16,988	-	-	-	-	-
			Total Social Studies Education - Galeton Elementary	20,813	-	800	-	800	-
10	1700	0110	GE SPED TEACHER SALARY	39,514	1.00	49,258	1.00	24,144	0.50
10	1700	0110	GE SPED PARA SALARY	32,818	1.62	18,885	0.94	17,791	0.94
10	1700	0120	GE SPED SUB TEACHER SALAR	1,680	-	-	-	-	-
10	1700	0120	GE SPED SUB PARA SALARY	480	-	-	-	-	-
10	1700	0200	GE SPED TEACHER BENEFIT	17,451	-	19,677	-	9,295	-
10	1700	0200	GE SPED PARA BENEFIT	24,342	-	12,737	-	11,774	-
10	1700	0600	GE SPED MAT/SUPPLIES	300	-	200	-	200	-
			Total Special Education - Galeton Elementary	116,585	2.62	100,757	1.94	63,204	1.44
			Total Instruction - Galeton Elementary	752,389	11.90	732,457	10.77	605,282	11.28
10	2120	0110	GE COUNSELING SALARY	21,438	0.40	20,053	0.40	19,082	0.40
10	2120	0200	GE COUNSELING BENEFIT	8,268	-	7,951	-	7,384	-
10	2120	0600	GE COUNSEL MAT/SUPPLIES	200	-	200	-	400	-
			Total Supporting Services - Students	29,906	0.40	28,204	0.40	26,866	0.40
10	2220	0110	GE LIBRARY PARA SALARY	13,448	0.72	12,409	0.72	14,359	0.63
10	2220	0200	GE LIBRARY PARA BENEFITS	3,073	-	2,835	-	3,209	-
10	2220	0600	GE LIBR/MEDIA MAT/SUPPLIE	500	-	500	-	500	-
			Total Instructional Staff	17,021	0.72	15,744	0.72	18,068	0.63

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2400	0110	GE PRINCIPAL SALARY	85,298	1.00	81,101	1.00	76,500	1.00
10	2400	0110	GE SECRETARY SALARY	24,391	1.00	24,270	1.00	22,852	1.00
10	2400	0120	GE SUB SECRETARY SALARY	480	-	1,000	-	500	-
10	2400	0200	GE PRINCIPAL BENEFIT	27,912	-	26,679	-	24,895	-
10	2400	0200	GE SECRETARY BENEFIT	13,995	-	13,968	-	12,905	-
10	2400	0300	GE SCH ADMIN P/S PROF/TEC	450	-	450	-	450	-
10	2400	0580	GE SCH ADMIN TRAVEL/REG	700	-	700	-	700	-
10	2400	0600	GE SCH ADMIN MAT/SUPPLIES	1,942	-	1,888	-	2,512	-
10	2400	0810	GE SCH ADMIN DUES & FEES	325	-	325	-	325	-
			Total School Administration	155,493	2.00	150,381	2.00	141,639	2.00
			Total Galeton School	**954,809**	**15.02**	**926,786**	**13.89**	**791,855**	**14.31**
10	0010	0110	BEE TEACHER SALARY	1,193,391	21.09	1,052,405	21.00	1,003,175	20.50
10	0010	0110	BEE ELL TEACHER SALARY	37,840	0.50	36,829	0.50	35,022	0.50
10	0010	0110	BEE PARA SALARY	85,583	3.86	45,453	2.19	76,937	4.25
10	0010	0120	BEE SUB TEACHER SALARY	15,360	-	20,000	-	20,000	-
10	0010	0200	BEE TEACHER BENEFIT	450,060	-	415,468	-	379,320	-
10	0010	0200	BEE ELL TEACHER BENEFIT	12,857	-	12,626	-	11,726	-
10	0010	0200	BEE SUB TEACHER BENEFIT	10,905	-	4,570	-	4,470	-
10	0010	0200	BEE PARA BENEFIT	27,977	-	10,386	-	32,791	-
10	0010	0580	BEE TRAVEL/REG/ENTRANCE	3,720	-	3,720	-	8,720	-
10	0010	0600	BEE INST SUPPLIES	34,051	-	26,081	-	37,860	-
10	0010	0600	ELL INSTR SUPPLIES	500		500		500	
10	0010	0600	CLD formerly ELL CONSUMABLES	6,000	-	-	-	-	-
10	0010	0640	CLD formerly ELL TEXT BOOKS	24,000	-	-	-	-	-
10	0010	0300	BEE GEN P/S PROF/TECH	-	-	-	-	5,000	-
			Total General Elementary Education - BEES	1,902,244	25.45	1,628,038	23.69	1,615,521	25.25
10	0200	0600	BEE ART MAT/SUPPLIES	1,000	-	1,000	-	800	-
			Total Art Education - BEES	1,000	-	1,000	-	800	-
10	0500	0600	BEE LA MAT/SUPPLIES	5,100	-	5,160	-	4,500	-
10	0500	0640	BEE LA TEXTS	-	-	79,600	-	-	-
			Total Language Arts Education - BEES	5,100	-	84,760	-	4,500	-
10	0800	0600	BEE P.E. MAT/SUPPLIES	2,800	-	2,800	-	2,400	-
			Total Physical Curriculum Education - BEES	2,800	-	2,800	-	2,400	-
10	1100	0600	BEE MATH MAT/SUPPLIES	2,400	-	2,100	-	1,800	-
			Total Mathematics Education - BEES	2,400	-	2,100	-	1,800	-
10	1200	0600	BEE MUSIC MAT/SUPPLIES	900	-	900	-	750	-
			Total Music Education - BEES	900	-	900	-	750	-
10	1300	0600	BEE SCI MAT/SUPPLIES	2,400	-	2,100	-	1,800	-
			Total Natural Science Education - BEES	2,400	-	2,100	-	1,800	-
10	1500	0600	BEE SOC ST MAT/SUPPLIES	2,400	-	2,100	-	1,800	-
10	1500	0600	BEE SOC ST MAT/SUPPLIES	10,000	-	-	-	-	-
10	1500	0640	BEE SOC STUDIES TEXTS	54,360	-	-	-	-	-
			Total Social Studies Education - BEES	66,760	-	2,100	-	1,800	-
10	1610	0600	BEE TECH MAT/SUPPLIES	750	-	750	-	750	-
			Total Technical Education/Computer Tech - BEES	750	-	750	-	750	-
10	1700	0110	BEE SPED TEACHER SALARY	103,775	2.00	111,799	2.00	94,585	2.00
10	1700	0110	BEE SPED PARA SALARY	125,164	5.96	80,598	4.06	75,855	4.06
10	1700	0120	BEE SPED SUB TEACHER SALA	11,880	-	1,500	-	1,500	-
10	1700	0120	BEE SPED SUB PARA SALARY	6,000	-	6,000	-	6,000	-
10	1700	0200	BEE SPED TEACHER BENEFIT	40,556	-	42,389	-	36,735	-
10	1700	0200	BEE SPED SUB TEACHER BENE	1,440	-	1,371	-	1,341	-
10	1700	0200	BEE SPED PARA BENEFIT	45,445	-	18,417	-	16,953	-
10	1700	0600	BEE SPED MAT/SUPPLIES	2,500		2,500		2,000	
			Total Special Education - BEES	336,760	7.96	264,574	6.06	234,969	6.06

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	1900	0150	BEE ACTIVITY SALARY	635	-	600	-	1,800	-
10	1900	0200	BEE ACTIVITY BENEFIT	145	-	137	-	402	-
			Total Cocurricular Activities - BEES	780	-	737	-	2,202	-
			Total Instruction Benjamin Eaton Elementary	2,321,894	33.41	1,989,859	29.75	1,867,292	31.31
10	2120	0110	BEE COUNSELING SALARY	44,544	0.80	40,805	0.80	40,439	0.80
10	2120	0200	BEE COUNSELING BENEFIT	16,916	-	16,061	-	15,276	-
10	2120	0600	BEE COUNSELING MAT/SUPPLI	900	-	900	-	800	-
			Total Supporting Services - Students	62,360	0.80	57,766	0.80	56,515	0.80
10	2220	0110	BEE LIBRARY PARA SALARY	17,540	0.94	15,408	0.88	15,900	0.88
10	2220	0200	BEE LIBARY PARA BENEFITS	12,430	-	11,942	-	11,975	-
10	2220	0600	BEE LIB MAT/SUPPLIES	3,000	-	3,000	-	2,500	-
			Total Instructional Staff Support	32,970	0.94	30,350	0.88	30,375	0.88
10	2400	0110	BEE PRINCIPAL SALARY	100,301	1.00	95,255	1.00	89,955	1.00
10	2400	0110	BEE ASSISTANT PRINCIPAL SALARY	34,310	0.50	32,504	0.50	34,567	0.50
10	2400	0110	BEE SEC SALARY	26,323	1.00	24,270	1.00	22,852	1.00
10	2400	0120	BEE SUB SEC SALARY	1,200	-	1,000	-	1,000	-
10	2400	0200	BEE PRINCIPAL BENEFIT	31,341	-	29,911	-	27,903	-
10	2400	0200	BEE PRINCIPAL BENEFIT	12,061	-	11,500	-	11,522	-
10	2400	0200	BEE SEC BENEFIT	14,436	-	13,968	-	12,905	-
10	2400	0580	BEE SCH ADMIN TRAVEL/REG	1,200	-	1,000	-	1,000	-
10	2400	0600	BEE SCH ADMIN MAT/SUPPLIE	7,571	-	7,254	-	6,534	-
10	2400	0810	BEE SCH ADMIN DUES & FEES	1,000	-	1,000	-	1,000	-
			Total School Administration	229,743	2.50	217,662	2.50	209,238	2.50
			Total Benjamin Eaton School	**2,646,967**	**37.65**	**2,295,637**	**33.93**	**2,163,420**	**35.49**
10	0020	0110	MS TEACHER SALARY	980,176	19.00	962,121	19.00	893,982	18.00
10	0020	0110	MS TEACHER SALARY	17,672	-	16,830	-	47,431	1.00
10	0020	0120	MS SUB TEACHER SALARY	44,400	-	30,000	-	30,000	-
10	0020	0200	MS TEACHER BENEFIT	385,838	-	373,663	-	331,942	-
10	0020	0200	MS TEACHER BENEFIT	12,388	-	11,798	-	18,146	-
10	0020	0200	MS SUB TEACHER BENEFITS	-	-	6,855	-	6,705	-
10	0020	0310	MS GRADE LEVEL P/S	5,000	-	-	-	-	-
10	0020	0580	MS TRAVEL/REG/ENTRANCE	4,500	-	4,500	-	4,500	-
10	0020	0600	MS GENERAL MAT/SUPPLIES	18,102	-	23,271	-	29,800	-
10	0020	0300	MS GENERAL P/S PROF/TECH	-	-	-	-	5,000	-
			Total General Middle School Education	1,468,076	19.00	1,429,038	19.00	1,367,506	19.00
10	0200	0110	MS ART TEACHER SALARY	60,934	1.00	58,032	1.00	54,729	1.00
10	0200	0200	MS ART TEACHER BENEFIT	22,766	-	21,682	-	20,030	-
10	0200	0600	MS ART MAT/SUPPLIES	3,400	-	2,500	-	2,500	-
10	0200	0600	MS ART MAT/SUPPLIES	4,850	-	-	-	-	-
			Total Art Instruction - Middle School	91,950	1.00	82,214	1.00	77,259	1.00
10	0500	0300	MS L/A MAT/SUPPLIES	3,000	-	-	-	-	-
10	0500	0600	MS L/A MAT/SUPPLIES	2,200	-	2,700	-	2,700	-
10	0511	0600	MS READING SUPPLIES	5,000	-	4,000	-	3,500	-
10	0600	0600	MS F.LANG MAT/SUPPLIES	7,275	-	-	-	-	-
10	0600	0640	MS FR/LANG TEXTBOOKS	21,825	-	-	-	-	-
10	0070	0600	MS G/T SUPPLIES/MATERIALS	500	-	1,000	-	500	-
			Total English Language Arts - Middle School	39,800	-	7,700	-	6,700	-
10	0800	0110	MS P.E. TEACHER SALARY	111,837	2.00	109,370	2.00	93,919	2.00
10	0800	0200	MS P.E. TEACHER BENEFIT	37,095	-	33,446	-	36,586	-
10	0800	0600	MS P.E. MAT/SUPPLIES	3,000	-	2,600	-	2,600	-
10	0800	0300	MS P/S PROF/TECH	-	-	-	-	5,000	-
10	0800	0600	MS P.E. MAT/SUPPLIES	21,098	-	-	-	-	-
			Total Physical Education Curriculum - Middle School	173,030	2.00	145,416	2.00	143,605	2.00

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	0900	0110	MS FAMILY & CONSUMER EDUCATION TEACHER SALARY	50,614	1.00	39,330	1.00	37,698	1.00
10	0900	0200	MS FAMILY & CONSUMER EDUCATION TEACHER BENEFITS	19,987	-	12,321	-	11,759	-
10	0900	0600	MS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	2,500	-	3,500	-	3,500	-
			Total Family and Consumer Education - Middle School	73,101	1.00	55,151	1.00	52,957	1.00
10	1000	0110	MS IND ART TEACHER SALARY	48,728	1.00	47,422	1.00	46,488	1.00
10	1000	0200	MS INDART TEACHER BENEFIT	19,556	-	19,258	-	18,188	-
10	1000	0600	MS IND ART MAT/SUPPLIES	3,000	-	3,000	-	3,000	-
			Total Industrial Arts/Technology Education - Middle School	71,284	1.00	69,680	1.00	67,676	1.00
10	1100	0600	MS MATH MAT/SUPPLIES	5,300	-	2,700	-	2,700	-
			Total Mathematics Instruction - Middle School	5,300	-	2,700	-	2,700	-
10	1200	0110	MS MUSIC TEACHER SALARY	114,397	2.00	105,594	2.00	79,935	1.50
10	1200	0200	MS MUSIC TEACHER BENEFIT	44,341	-	32,583	-	21,946	-
10	1200	0600	MS MUSIC MAT/SUPPLIES	1,500	-	1,200	-	1,200	-
10	1250	0600	MS BAND MAT/SUPPLIES	4,800	-	2,700	-	2,700	-
			Total Music Instruction - Middle School	165,038	2.00	142,077	2.00	105,781	1.50
10	1300	0600	MS SCIENCE MAT/SUPPLIES	4,700	-	3,400	-	3,400	-
			Total Natural Science Instruction - Middle School	4,700	-	3,400	-	3,400	-
10	1500	0600	MS SOC ST MAT/SUPPLIES	2,500	-	2,700	-	2,700	-
10	1500	0640	MS SOC ST TEXTBOOKS	-	-	68,870	-	-	-
			Total Social Sciences Instruction - Middle School	2,500	-	71,570	-	2,700	-
10	1600	0110	MS TECH TEACHER SALARY	67,708	1.00	62,541	1.00	-	-
10	1600	0200	MS TECH TEACHER BENEFIT	23,893	-	22,712	-	-	-
10	1600	0600	MS TECH SUP/MATERIALS	2,500		-		-	
			Total Technical Education/Computer Tech Instruction - Middle	94,101	1.00	85,253	1.00	-	-
10	1700	0110	MS SPED TEACHER SALARY	91,924	2.00	89,810	2.00	87,699	2.00
10	1700	0110	MS SPED PARA SALARY	68,799	3.53	62,902	3.53	65,438	3.88
10	1700	0120	MS SPED SUB TEACHER SALAR	2,040	-	-	-	-	-
10	1700	0200	MS SPED TEACHER BENEFIT	37,848	-	20,076	-	22,934	-
10	1700	0200	MS SPED PARA BENEFIT	40,985	-	31,216	-	35,094	-
10	1700	0600	MS SP.ED-ESL MAT/SUPPLIES	3,000	-	3,000	-	3,000	-
			Total Special Education Instruction - Middle School	244,596	5.53	168,200	4.53	214,165	5.88
10	1800	0150	MS ACTIVITY SALARY	63,931	-	65,874	-	62,224	-
10	1800	0200	MS ACTIVITY BENEFIT	14,609	-	14,725	-	13,906	-
10	1900	0150	MS ACTIVITY SALARY	4,675	-	5,914	-	7,231	-
10	1900	0200	MS ACTIVITY BENEFIT	1,068	-	1,351	-	1,614	-
			Total Cocurricular Activities Instruction - Middle School	84,283	-	87,864	-	84,975	-
			Total Instruction - Eaton Middle School	2,517,759	32.53	2,350,263	31.53	2,129,424	31.38
10	2120	0110	MS COUNSELING SALARY	89,658	1.66	53,873	1.00	50,163	1.00
10	2120	0200	MS COUNSELING BENEFIT	37,330	-	16,124	-	15,025	-
10	2120	0600	MS COUNSEL MAT/SUPPLIES	500	-	1,500	-	1,500	-
			Total Supporting Services - Students	127,488	1.66	71,497	1.00	66,688	1.00
10	2220	0110	MS LIBR/MEDIA SALARY	-	-	-	-	59,542	1.00
10	2220	0200	MS LIBR/MEDIA BENEFIT	-	-	-	-	21,105	-
10	2220	0110	MS LIBR/MEDIA PARA SALARY	26,665	0.94	13,148	1.00	-	-
10	2220	0200	MS LIBR/MEDIA PARA BENEFIT	6,093	-	3,004	-	-	-
10	2220	0400	MS LIBR/MEDIA P/S REP/MAI	1,550	-	1,500	-	1,500	-
10	2220	0600	MS LIBR/MEDIA MAT/SUPPLIE	4,500	-	6,500	-	4,560	-
10	2220	0640	MS LIBR/MEDIA TEXTBOOKS	2,050	-	2,000	-	2,000	-
10	2220	0810	MS LIBR/MEDIA DUES & FEES	1,850	-	1,800	-	1,800	-
			Total Instructional Staff Support	42,708	0.94	27,952	1.00	90,507	1.00
10	2400	0110	MS PRINCIPAL SALARY	95,400	1.00	97,196	1.00	91,800	1.00
10	2400	0110	MS ASST PRINCIPAL SALARY	94,047	1.00	88,906	1.00	83,919	1.00
10	2400	0110	MS SECRETARY SALARY	24,769	2.00	47,611	2.00	44,821	2.00
10	2400	0110	MS CAMPUS MONITOR SALARY	51,625	1.00	24,671	1.00	-	-
10	2400	0120	MS SUB SECRETARY SALARY	1,560	-	-	-	-	-

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2400	0200	MS PRINCIPAL BENEFIT	30,221	-	30,630	-	28,315	-
10	2400	0200	MS ASST PRINCIPAL BENEFIT	38,299	-	37,125	-	26,553	-
10	2400	0200	MS SECRETARY BENEFIT	14,081	-	27,722	-	25,613	-
10	2400	0110	MS CAMPUS MONITOR BENEFIT	28,639	-	14,059	-	-	-
10	2400	0580	MS SCH ADMIN TRAVEL/REG	1,500	-	4,500	-	2,219	-
10	2400	0600	MS SCH ADMIN MAT/SUPPLIES	20,511	-	15,157	-	15,813	-
10	2400	0810	MS SCH ADMIN DUES & FEES	500	-	2,500	-	2,500	-
			Total School Administration	401,152	5.00	390,077	5.00	321,553	4.00
			Total Middle School	**3,089,107**	**40.13**	**2,839,789**	**38.53**	**2,608,172**	**37.38**
10	0030	0110	HS ELL TEACHER SALARY	17,876	0.33	17,109	0.33	15,833	0.33
10	0030	0120	HS SUB TEACHER SALARY	59,880	-	45,000	-	45,000	-
10	0030	0200	HS ELL TEACHER BENEFIT	6,864	-	6,689	-	6,112	-
10	0030	0200	HS SUB TEACHER BENEFIT	10,900	-	10,283	-	10,058	-
10	0030	0300	HS P/S PROF/TECH	3,500	-	3,500	-	3,500	-
10	0030	0580	HS TRAVEL/REG/ENTRANCE	5,500	-	-	-	5,500	-
10	0030	0600	HS GENERAL MAT/SUPPLIES	18,327	-	31,971	-	34,016	-
10	0030	0810	HS GENERAL DUES & FEES	2,000	-	2,000	-	2,000	-
			Total General High School Education Instruction	124,847	0.33	116,552	0.33	122,019	0.33
10	0050	0300	HS POST 2ND P/S PROF/TECH	25,000	-	60,000	-	90,000	-
10	0050	0569	HS AIMS TUITION	90,000	-	20,000	-	20,000	-
			Total General Post-Secondary Education Instruction	115,000	-	80,000	-	110,000	-
10	0100	0110	HS VOC/AG ED TEACHER SALARY	132,648	1.79	124,408	1.79	116,554	1.79
10	0100	0200	HS VOC/AG TEACHER BENEFIT	46,236	-	43,500	-	40,002	-
10	0100	0110	HS VOC/BUS TEACHER SALARY EXTRA DAYS	-	-	-	-	2,978	-
10	0100	0200	HS VOC/BUS TEACHER BENEFI EXTRA DAYS	605	-	600	-	600	-
10	0100	0600	HS VOC/AG MAT/SUPPLIES	10,800	-	10,800	-	10,800	-
10	0100	0600	HS VOC/AG MAT/SUPPLIES	10,468	-	10,468	-	10,468	-
			Total Agriculture Instruction - High School	200,757	1.79	189,776	1.79	181,402	1.79
10	0200	0110	HS ART TEACHER SALARY	47,920	1.00	40,204	1.00	56,357	1.00
10	0200	0200	HS ART TEACHER BENEFIT	19,371	-	17,608	-	20,396	-
10	0200	0400	HS ART P/S REPAIRS/MAINT	800	-	800	-	800	-
10	0200	0600	HS ART MAT/SUPPLIES	4,000	-	3,600	-	4,500	-
10	0200	0810	HS ART DUES & FEES	100	-	100	-	100	-
10	0200	0600	HS ART MAT/SUPPLIES	5,550	-	-	-	-	-
10	0260	0600	HS ART VIDEO PRODUCTION MAT/SUPPLIES	2,000	-	-	-	-	-
			Total Art - High School	79,741	1.00	62,312	1.00	82,153	1.00
10	0300	0110	HS VOC/BUS TEACHER SALARY	123,883	2.00	129,698	2.00	121,693	2.00
10	0300	0200	HS VOC/BUS TEACHER BENEFI	45,580	-	46,479	-	42,794	-
10	0300	0300	HS VOC/BUS P/S PROF/TECH	-	-	-	-	3,500	-
10	0300	0600	HS VOC/BUS MAT/SUPPLIES	4,800	-	4,320	-	4,320	-
			Total Business Instruction - High School	174,263	2.00	180,497	2.00	172,307	2.00
10	0500	0110	HS L/A TEACHER SALARY	325,122	5.67	308,031	5.67	281,357	5.41
10	0500	0200	HS L/A TEACHER BENEFIT	123,242	-	117,859	-	99,298	-
10	0500	0600	HS L/A MAT/SUPPLIES	3,500	-	3,150	-	3,150	-
10	0543	0600	HS JOURNAL MAT/SUPPLIES	5,200	-	4,680	-	4,680	-
10	0549	0600	HS YEARBK MAT/SUPPLIES	4,300	-	3,420	-	3,420	-
10	0560	0600	HS DRAMS MAT/SUPPLIES	2,600	-	2,340	-	2,740	-
10	0560	0810	HS DRAMA DUES & FEES	400	-	400	-	400	-
			Total English Language Arts - High School	464,364	5.67	439,880	5.67	395,045	5.41
10	0600	0110	HS FR/LANG TEACHER SALARY	159,726	2.67	105,088	2.00	100,859	2.00
10	0600	0200	HS F/LANG TEACHER BENEFIT	61,762	-	40,856	-	38,137	-
10	0600	0600	HS F.LANG MAT/SUPPLIES	3,100	-	2,790	-	2,790	-
10	0600	0600	HS F.LANG MAT/SUPPLIES	8,325	-	-	-	-	-
10	0600	0640	HS FR/LANG TEXTBOOKS	24,975	-	-	-	-	-
			Total Foreign Languages - High School	257,888	2.67	148,734	2.00	141,786	2.00

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	0800	0110	HS P.E. TEACHER SALARY	163,784	3.00	129,653	2.33	124,672	2.33
10	0800	0200	HS P.E. TEACHER BENEFIT	62,689	-	49,248	-	40,734	-
10	0800	0600	HS P.E. MAT/SUPPLIES	3,000	-	2,700	-	2,700	-
10	0800	0600	HS P.E. MAT/SUPPLIES	24,143	-	-	-	-	-
			Total Physical Education Curriculum - High School	253,616	3.00	181,601	2.33	168,106	2.33
10	0900	0110	HS FAMILY & CONSUMER EDUCATION/VOC TEACHER SALAR	64,315	1.00	62,647	1.00	58,123	1.00
10	0900	0200	HS FAMILY & CONSUMER EDUCATION TEACHER BENEFI	23,118	-	18,128	-	16,804	-
10	0900	0600	HS FAMILY & CONSUMER EDUCATION MAT/SUPPLIES	5,400	-	4,860	-	4,860	-
			Total Family and Consumer Education - High School	92,833	1.00	85,635	1.00	79,787	1.00
10	1000	0110	HS IND ART TEACHER SALARY	59,810	1.16	52,509	1.16	56,184	1.16
10	1000	0200	HS IND ART TEACHER BENEFI	23,436	-	17,159	-	21,363	-
10	1000	0600	HS IND ART MAT/SUPPLIES	5,100	-	4,590	-	4,590	-
			Total Industrial Arts/Technology Education - High School	88,346	1.16	74,258	1.16	82,137	1.16
10	1100	0110	HS MATH TEACHER SALARY	186,183	4.00	183,854	4.00	162,239	4.00
10	1100	0200	HS MATH TEACHER BENEFIT	76,229	-	75,697	-	67,199	-
10	1100	0600	HS MATH MAT/SUPPLIES	3,300	-	2,970	-	2,970	-
			Total Mathematics Instruction - High School	265,712	4.00	262,521	4.00	232,408	4.00
10	1200	0110	HS MUSIC TEACHER SALARY	114,967	2.00	86,500	1.67	81,635	1.67
10	1200	0200	HS MUSIC TEACHER BENEFIT	43,113	-	33,829	-	28,598	-
10	1200	0600	HS MUSIC MAT/SUPPLIES	4,200	-	3,780	-	4,130	-
10	1250	0600	HS BAND MAT/SUPPLIES	8,000	-	7,200	-	7,200	-
10	1200	0810	HS MUSIC DUES & FEES	350	-	350	-	350	-
			Total Music Instruction - High School	170,630	2.00	131,659	1.67	121,913	1.67
10	1300	0110	HS SCIENCE TEACHER SALARY	293,617	5.00	276,319	5.00	256,616	5.00
10	1300	0200	HS SCIENCE TEACHER BENEFI	109,199	-	96,859	-	96,342	-
10	1300	0600	HS SCIENCE MAT/SUPPLIES	4,100	-	3,690	-	3,690	-
10	1310	0600	HS STEM MATERIALS/SUPPLI	5,000	-	1,000	-	1,000	-
10	1310	0600	HS STEM MATERIALS/SUPPLI	-	-	-	-	10,000	-
			Total Natural Science Instruction - High School	411,916	5.00	377,868	5.00	367,648	5.00
10	1500	0110	HS SOC ST TEACHER SALARY	223,574	4.00	213,637	4.00	194,519	4.00
10	1500	0200	HS SOC ST TEACHER BENEFIT	84,773	-	82,502	-	67,049	-
10	1500	0600	HS SOC ST MAT/SUPPLIES	2,900	-	2,610	-	2,610	-
10	1500	0640	SH SOC ST TEXTBOOKS	-	-	79,055	-	-	-
			Total Social Sciences Instruction - High School	311,247	4.00	377,804	4.00	264,178	4.00
10	1600	0300	HS TECH P/S PROF/TECH	10,350	-	10,000	-	30,000	-
10	1600	0400	HS TECH P/S REP/MAINT	3,100	-	3,000	-	3,000	-
10	1600	0600	HS TECH MAT/SUPPLIES	2,075	-	2,000	-	2,000	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	50,000	-	81,208	-	111,208	-
10	1610	0600	HS TECHNOLOGY / SOFTWARE / APP MAT/SUPPLIES	190,500	-	184,000	-	184,000	-
			Total Technical Education/Computer Tech Instruction - High	256,025	-	280,208	-	330,208	-
10	1700	0110	HS SPED TEACHER SALARY	171,001	3.00	154,980	3.00	153,743	3.00
10	1700	0110	HS SPED PARA SALARY	195,053	9.22	155,453	9.22	121,852	6.50
10	1700	0120	HS SPED SUB TEACHER SALAR	2,160	-	-	-	-	-
10	1700	0120	HS SPED SUB PARA SALARY	840	-	-	-	-	-
10	1700	0200	HS SP.ED TEACHER BENEFIT	64,339	-	56,070	-	49,307	-
10	1700	0200	HS SP.ED PARA BENEFIT	86,678	-	60,786	-	46,643	-
10	1700	0600	HS SPED MAT/SUPPLIES	2,100	-	1,890	-	1,890	-
10	1700	0600	HS SPED CENTER BASED MAT/SUPPLIES	2,500	-	2,250	-	2,250	-
			Total Special Education Instruction - High School	524,671	12.22	431,429	12.22	375,685	9.50
10	1800	0150	HS ACTIVITY SALARY	126,285	-	122,489	-	117,210	-
10	1800	0200	HS ACTIVITY BENEFIT	28,856	-	27,396	-	26,203	-
10	1839	0580	HS GIRLS COCURR. TRAVEL	10,750	-	7,000	-	10,375	-
10	1869	0580	HS BOYS COCURR. TRAVEL	10,750	-	7,000	-	10,375	-
10	1900	0150	HS ACTIVITY SALARY	30,550	-	30,119	-	46,645	-
10	1900	0200	HS ACTIVITY BENEFIT	6,983	-	6,879	-	10,396	-
			Total Cocurricular Activities Instruction - High School	214,174	-	200,883	-	221,204	-
			Total Instruction - Eaton High School	4,006,030	45.84	3,621,617	44.17	3,447,986	41.19

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2110	0110	HS ATTEN SERVICES SALARY	6,947	0.43	14,470	0.43	13,796	0.42
10	2110	0200	HS ATTEN SERVICES BENEFIT	5,209	-	6,928	-	4,380	-
10	2120	0110	HS COUNSELING SALARY	186,355	3.00	178,291	3.00	174,285	3.00
10	2120	0110	HS COUNSEL SEC SALARY	25,655	1.00	27,725	1.00	26,097	1.00
10	2120	0120	HS COUNSEL SEC SUB SALARY	240	-	250	-	250	-
10	2120	0200	HS COUNSELING BENEFIT	67,848	-	66,004	-	58,361	-
10	2120	0200	HS COUNSEL SEC BENEFIT	14,284	-	14,757	-	13,630	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	4,900	-	5,410	-	5,410	-
10	2120	0610	HS LINK MAT/SUPPLIES	-	-	-	-	5,000	-
10	2120	0600	HS COUNSEL MAT/SUPPLIES	5,000	-	-	-	-	-
			Total Supporting Services - Students	316,438	4.43	313,835	4.43	301,209	4.42
10	2220	0110	HS LIBR/MEDIA SALARY	53,361	1.00	51,932	1.00	52,291	1.00
10	2220	0200	HS LIBR/MEDIA BENEFIT	20,615	-	20,288	-	11,869	-
10	2220	0600	HS LIBR/MEDIA MAT/SUPPLIE	11,000	-	12,150	-	12,150	-
10	2234	0110	HS ACT DIR SALARY	93,507	1.00	88,214	1.00	83,862	1.00
10	2234	0200	HS ACT DIR BENEFITS-REVIS	29,788	-	28,579	-	26,541	-
			Total Instructional Staff Support	208,271	2.00	201,163	2.00	186,713	2.00
10	2400	0110	HS PRINCIPAL SALARY	100,351	1.00	115,709	1.00	110,000	1.00
10	2400	0110	HS ASST PRINCIPAL SALARY	75,821	1.00	71,529	1.00	92,782	1.00
10	2400	0110	HS SECRETARY SALARY	49,054	1.57	53,020	1.57	50,517	1.58
10	2400	0110	HS CAMPUS MONITOR SALARY	26,729	1.00	24,671	1.00	-	-
10	2400	0120	HS SUB SECRETARY SALARY	480	-	500	-	500	-
10	2400	0200	HS PRINCIPAL BENEFIT	31,352	-	34,861	-	32,383	-
10	2400	0200	HS ASST PRINCIPAL BENEFIT	25,747	-	24,766	-	28,534	-
10	2400	0200	HS SECRETARY BENEFIT	24,431	-	25,337	-	15,224	-
10	2400	0200	HS CAMPUS MONITOR BENEFIT	14,529	-	14,059	-	-	-
10	2400	0300	HS SCH ADMIN P/S PROF/TEC	-	-	-	-	2,750	-
10	2400	0400	HS SCH ADMIN P/S REP/MAIN	2,000	-	2,000	-	2,000	-
10	2400	0580	HS SCH ADMIN TRAVEL/REG	1,500	-	750	-	1,500	-
10	2400	0600	HS SCH ADMIN MAT/SUPPLIES	12,949	-	13,381	-	14,813	-
10	2400	0810	HS SCH ADMIN DUES & FEES	1,200	-	1,200	-	1,200	-
10	2490	0600	HS GRADUATION MAT/SUPPLIE	2,600	-	2,500	-	2,500	-
			Total School Administration	368,743	4.57	384,283	4.57	354,703	3.58
			Total High School	**4,899,482**	**56.84**	**4,520,898**	**55.17**	**4,290,611**	**51.19**
10	1700	0591	SERVICES WITHIN W/I AU	72,205	-	192,500	-	189,817	-
10	1700	0592	OTHER SERVICES	199,235	-	31,500	-	30,000	-
			Total Special Education - Centralized Services	271,440	-	224,000	-	219,817	-
10	1900	0150	MENTOR TEACHER SALARY	17,880	-	16,988	-	3,000	-
10	1900	0200	MENTOR TEACHER BENEFIT	3,972	-	3,829	-	656	-
			Total Cocurricular Activities - Centralized Services	21,852	-	20,817	-	3,656	-
			Total Instruction - Centralized Services	293,292	-	244,817	-	223,473	-
10	2120	0110	STATE ELPA SALARIES	-	-	-	-	13,775	0.70
10	2120	0200	STATE ELPA BENEFITS	-	-	-	-	3,010	-
			Total Guidance Services - Centralized Services	-	-	-	-	16,785	0.70
10	2130	0110	HEALTH/NURSE SALARY	73,547	1.00	69,384	1.00	65,961	1.00
10	2130	0110	HEALTH/NURSE SALARY	46,134	1.00	43,522	1.00	41,375	1.00
10	2130	0110	HEALTH CLERK SALARY	87,920	3.37	67,450	2.81	69,778	3.06
10	2130	0200	HEALTH/NURSE BENEFIT	25,227	-	15,888	-	14,924	-
10	2130	0200	HEALTH/NURSE BENEFIT	18,963	-	18,367	-	17,789	-
10	2130	0200	HEALTH CLERK BENEFIT	51,586	-	32,256	-	31,191	-
10	2130	0400	HEALTH P/S REPAIRS/MAINT	518	-	500	-	500	-
10	2130	0580	HEALTH/NURSE TRAVEL/REG	518	-	500	-	500	-
10	2130	0600	HEALTH/NURSE MAT/SUPPLIES	10,350	-	10,000	-	10,000	-
10	2130	0810	HEALTH/NURSE DUES/FEES	518	-	500	-	500	-
			Total Health Services - Centralized Services	315,281	5.37	258,367	4.81	252,518	5.06

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2212	0110	CURRICULUM DIR SALARY	82,640	1.00	77,963	1.00	80,726	1.00
10	2212	0150	CURR. FACILITATOR SALARY	8,550	-	8,308	-	5,311	-
10	2212	0200	CURRICULUM DIR BENEFITS	26,610	-	25,541	-	25,840	-
10	2212	0350	CURR EMPLOYEE TRAINING & PROF DEVELOPMENT	13,751	-	18,000	-	-	-
10	2212	0580	CURR DIR TRAVEL/REG	1,250	-	1,250	-	1,250	-
10	2212	0600	CURR. FACIL MAT/SUPPLIES	1,000	-	1,000	-	1,000	-
10	2212	0810	CURR DIR DUES & FEES	750	-	750	-	750	-
			Total Instruction/Curriculum Development Svcs - Centralized	134,551	1.00	132,812	1.00	114,877	1.00
10	2213	0300	INSTR. STAFF DEV PROF/TEC	5,000	-	5,000	-	5,000	-
10	2213	0580	ASSESSMENT TRAVEL	1,250	-	1,250	-	1,250	-
10	2213	0600	INSTR. STAFF DEV MAT/SUPL	5,000	-	5,000	-	5,000	-
			Total Instructional Staff Training Services- Centralized	11,250	-	11,250	-	11,250	-
10	2214	0580	ASSESSMENT TRAVEL/REG/ENT	500	-	500	-	500	-
10	2214	0600	ASSESSMENT MAT/SUPPLIES	31,000	-	31,000	-	31,000	-
10	2214	0810	STANDARDS DUES & FEES	5,000	-	5,000	-	5,000	-
			Total Academic Student Assessment - Centralized Services	36,500	-	36,500	-	36,500	-
			Total Instructional Staff - Centralized Services	497,582	6.37	438,929	5.81	431,930	6.76
10	2310	0110	BOE SECRETARY SALARY	7,377	0.20	9,493	0.20	8,938	0.20
10	2310	0200	BOE SECRETARY BENEFIT	3,370	-	3,853	-	3,152	-
10	2310	0310	BOE P/S ADMIN SERVICES	26,000	-	33,500	-	33,500	-
10	2310	0580	BOE TRAVEL/REG/ENTRANCE	13,000	-	5,500	-	5,500	-
10	2310	0600	BOE MAT/SUPPLIES	3,500	-	3,500	-	3,500	-
10	2310	0810	BOE DUES & FEES	15,000	-	13,000	-	11,500	-
			Total District Governance Services	68,247	0.20	68,846	0.20	66,090	0.20
10	2315	0331	P/S LEGAL FEES	26,500	-	26,000	-	27,000	-
			Total Legal Services	26,500	-	26,000	-	27,000	-
10	2320	0110	SUPERINTENDENT SALARY	167,252	1.00	158,416	1.00	150,000	1.00
10	2320	0110	ADMIN ASSISTANT - SUPT SALARY	29,507	0.80	37,972	0.80	35,751	0.80
10	2320	0120	ADMIN ASSISTANT - SUB SALARY	3,120	-	2,777	-	2,640	-
10	2320	0200	SUPERINTENDENT BENEFIT	60,498	-	58,480	-	54,223	-
10	2320	0200	ADMIN ASSISTANT - SUPT BENEFIT	13,480	-	15,414	-	12,608	-
10	2320	0200	SUB SEC BENEFITS	667	-	635	-	590	-
10	2320	0310	EXEC ADMIN PURCHASE SERV	7,000	-	7,000	-	6,851	-
10	2320	0312	EXEC ADMIN P/S ELECTION	10,000	-	10,000	-	10,000	-
10	2320	0331	EXEC ADMIN LEGAL SERVICE	31,000	-	30,000	-	30,000	-
10	2320	0334	EXEC ADMIN P/S FEES	10,350	-	10,000	-	10,000	-
10	2320	0400	EXEC ADMIN P/S REP/MAINT	5,000	-	5,000	-	5,000	-
10	2320	0580	EXEC ADMIN TRAVEL/REG/ENT	4,250	-	4,250	-	4,250	-
10	2320	0600	EXEC ADMIN MAT/SUPPLIES	9,000	-	9,000	-	9,000	-
10	2320	0735	EXEC ADMIN NON-CAP EQUIP.	2,500	-	2,500	-	2,500	-
10	2320	0810	EXEC ADMIN DUES & FEES	3,500	-	2,500	-	2,500	-
			Total Executive Administration Services	357,124	1.80	353,944	1.80	335,913	1.80
			Total General Administration	451,871	2.00	448,790	2.00	429,003	2.00
10	2500	0110	BUSINESS CFO SALARY	142,947	1.00	135,487	1.00	128,802	1.00
10	2500	0110	BUSINESS BOOKKEEPER SALAR	205,820	4.00	196,173	4.00	184,657	3.59
10	2500	0200	BUSINESS CFO BENEFIT	41,085	-	39,380	-	36,585	-
10	2500	0200	BUSINESS SERV ASST BENEFI	72,295	-	78,512	-	64,664	-
10	2500	0310	BUSINESS P/S ADMIN SERVIC	10,500	-	10,000	-	10,000	-
10	2500	0311	BUSINESS TREASURER'S FEES	30,000	-	21,000	-	21,000	-
10	2500	0311	BUSINESS TREASURER'S FEES	3,100	-	3,000	-	3,000	-
10	2500	0313	BUSINESS SERVICE BANKING FEES	550	-	500	-	-	-
10	2500	0332	BUSINESS AUDIT SERVICES	36,800	-	25,375	-	18,375	-
10	2500	0400	BUSINESS P/S REP/MAINT	5,500	-	1,250	-	1,250	-
10	2500	0580	BUSINESS TRAVEL/REG/ENT	2,250	-	2,250	-	2,250	-
10	2500	0600	BUSINESS MAT/SUPPLIES	28,350	-	27,000	-	27,000	-
10	2500	0735	BUSINESS NON-CAP EQUIP.	750	-	750	-	750	-
10	2500	0810	BUSINESS DUES & FEES	1,550	-	1,500	-	1,500	-
			Total Business Services	581,497	5.00	542,177	5.00	499,833	4.59

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2820	0600	COMMUNICATION MAT/SUPPLIE	1,050	-	1,000	-	1,000	-
10	2840	0110	COMPUTER TECH SALARY	434,182	6.88	351,014	5.88	325,268	5.54
10	2840	0200	COMPUTER TECH BENEFIT	149,740	-	113,893	-	107,701	-
			Total Central Support	584,972	6.88	465,907	5.88	433,969	5.54
			Total Centralized Services	**2,409,214**	**20.25**	**2,140,620**	**18.69**	**2,018,208**	**18.89**
10	2600	0110	O & M DIRECTOR SALARY	90,798	1.00	85,658	1.00	80,621	1.00
10	2600	0110	O & M MAINTENANCE SALARY	297,953	7.50	282,918	6.55	266,283	6.20
10	2600	0120	O & M TEMP MAINT SALARY	8,400	-	12,144	-	-	-
10	2600	0200	O & M TEMP MAINT BENEFIT	1,920	-	2,775	-	-	-
10	2600	0200	O & M DIRECTOR BENEFIT	29,169	-	27,995	-	25,816	-
10	2600	0200	O & M MAINTENANCE BENEFIT	127,033	-	115,177	-	98,332	-
10	2600	0400	O & M P/S REP/MAINT	155,250	-	150,000	-	150,000	-
10	2600	0410	O & M EATON WATER	64,400	-	52,000	-	47,097	-
10	2600	0411	O & M GALETON WATER	21,500	-	13,000	-	10,100	-
10	2600	0423	O & M P/S CUSTODIAL	622,022	-	393,148	-	367,428	-
10	2600	0530	O & M COMMUNICATIONS	69,275	-	65,000	-	60,000	-
10	2600	0580	O & M TRAVEL/REG/ENTRANCE	520	-	500	-	500	-
10	2600	0600	O & M MAT/SUPPLIES	165,000	-	145,000	-	145,000	-
10	2600	0621	O & M HEAT/GAS	195,510	-	167,231	-	164,922	-
10	2600	0622	O & M ELECTRICITY	289,896	-	233,220	-	230,000	-
10	2600	0735	O & M NON-CAP EQUIPMENT	2,075	-	2,000	-	2,000	-
10	2600	0400	MLO MAINTENANCE REPAIRS	75,000	-	75,000	-	75,000	-
10	2600	0423	MLO CUSTODIAL SERVICES	92,262	-	56,419	-	56,419	-
10	2600	0621	MLO UTILITIES	126,728	-	158,488	-	188,488	-
10	2600	0735	MLO MAINTENANCE EQUIPMENT	25,000	-	25,000	-	25,000	-
			Total Operations and Maintenance Center	2,459,711	8.50	2,062,673	7.55	1,993,006	7.20
10	2700	0110	TRANS DRIVER SALARY	234,057	7.46	238,272	8.00	186,594	7.13
10	2700	0110	TRANS DIRECTOR SALARY	53,003	1.00	50,003	1.00	59,155	1.00
10	2700	0110	TRANS GARAGE WORKER SALAR	15,000	-	9,000	-	8,795	-
10	2700	0110	MECHANIC SALARY	57,563	1.00	54,305	1.00	51,106	1.00
10	2700	0110	COURIER DRIVER SALARY	1,200	-	1,200	-	1,000	-
10	2700	0120	TRANS SUB DRIVER SALARY	12,000	-	18,000	-	20,000	-
10	2700	0200	TRANS DRIVER BENEFIT	70,749	-	96,552	-	75,805	-
10	2700	0200	TRANS DIRECTOR BENEFIT	20,533	-	19,847	-	21,019	-
10	2700	0200	TRANS GARAGE WORKER BEN	2,200	-	2,095	-	1,966	-
10	2700	0200	MECHANIC BENEFITS	21,575	-	20,830	-	19,220	-
10	2700	0200	COURIER DRIVER BENEFITS	275	-	274	-	224	-
10	2700	0310	TRANS SOFTWARE SUPPORT	3,100	-	3,100	-	3,081	-
10	2700	0400	TRANS P/S REP/MAINT	34,985	-	33,800	-	33,378	-
10	2700	0580	TRANS TRAVEL/REG/ENTRANCE	2,175	-	2,100	-	2,054	-
10	2700	0600	TRANS MAT/SUPPLIES	35,190	-	34,000	-	33,378	-
10	2700	0626	TRANS VEHICLE FUELS	98,800	-	61,000	-	59,728	-
10	2700	0629	TRANS GARAGE WORKER	3,310	-	3,200	-	3,081	-
10	2700	0735	TRANS NON-CAP EQUIPMENT	6,210	-	6,000	-	6,162	-
10	2790	0110	TRANS ACT. DRIVER SALARY	37,080	-	36,000	-	36,000	-
10	2790	0200	TRANS ACT. DRIVER BENEFIT	4,604	-	4,470	-	4,470	-
			Total Transportation	713,609	9.46	694,048	10.00	626,216	9.13
10	0060	0110	SUMR/SAT SCH/STIPENDS SAL	15,875	-	15,000	-	15,000	-
10	0060	0200	SUMR/SAT SCH/STIPENDS BEN	3,630	-	3,428	-	3,353	-
10	0060	0600	SUMMER SCHOOL SUPPLIES	1,245	-	1,200	-	1,000	-
10	0060	0110	CLASSIFIED EMPLOYEES SALARY	91,331	-	91,331	-	91,331	-
10	0060	0200	CLASSIFIED EMPLOYEES BENEFIT	34,736	-	31,490	-	31,490	-
10	0060	0110	CERTIFIED EMPLOYEES SALARY	122,862	-	122,862	-	122,862	-
10	0060	0200	CERTIFIED EMPLOYEES BENEFIT	27,460	-	27,460	-	27,460	-
10	0090	0200	CERTIFIED & CLASSIFIED EMPLOYEES BENEFIT	111,696	-	111,696	-	111,696	-
10	2143	0300	HEALTH P/S PROF/TECH	100,000	-	100,000	-	100,000	-
10	2620	0522	MILL LEVY OVERRIDE PROPERTY INSURANCE	258,141	-	305,731	-	348,053	-
10	2600	0110	MAINTENANCE SALARY - NEHS	36,089	1.00	-	-	-	-
10	2600	0200	MAINTENANCE BENEFITS - NEHS	16,668	-	-	-	-	-
10	2660	0300	SAFETY & SECURITY P/S PROF/TECH	-	-	-	-	37,623	-

2022-23 Fund 10 General Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
10	2830	0110	HUMAN RESOURCES COORDINATOR - SALARY	36,023	1.00	63,115	1.00	-	-
10	2830	0200	HUMAN RESOURCES COORDINATOR - BENEFIT	16,653	-	22,843	-	-	-
			Total District Wide Costs	872,409	2.00	896,156	1.00	911,894	-
			TOTAL EXPENDITURES	**20,542,475**	**223.23**	**18,710,902**	**213.81**	**17,564,063**	**208.49**
10	2800	5218	RISK MANAGEMENT / INSURANCE RESERVE FUND	506,360	-	374,863	-	448,976	-
10	0040	5819	PER PUPIL ALLOCATION PRESCHOOL - CPP	450,088	-	415,000	-	381,101	-
10	3100	5221	FOOD SERVICE FUND	37,589	-	15,000	-	15,000	-
10	0000	5243	CAPITLAL PROJECTS / CAPITAL RESERVE FUND TRANSFER	540,000	-	540,000	-	540,000	-
			TOTAL TRANSFERS OUT	**1,534,037**	**-**	**1,344,863**	**-**	**1,385,077**	**-**
10	9100	0840	OPERATING RESERVE	12,776,861	-	8,020,694	-	6,393,093	-
			ENDING FUND BALANCE	**12,776,861**	**-**	**8,020,694**	**-**	**6,393,093**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 18 Risk-Management, Insurance Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
18	9900	6760	ASSIGNED FUND BALANCE	(371,275)	-	(356,489)	-	(350,932)	-
			BEGINNING FUND BALANCE	**(371,275)**	**-**	**(356,489)**	**-**	**(350,932)**	**-**
18	0000	1510	INTEREST ON INVESTMENTS	(100)	-	(2,000)	-	(4,000)	-
18	0000	1985	INSURANCE CLAIMS	(750,000)	-	(750,000)	-	(750,000)	-
18	0000	1990	MISCELLANEOUS REVENUE	(107,128)	-	(105,885)	-	-	-
			TOTAL REVENUES	**(857,228)**	**-**	**(857,885)**	**-**	**(754,000)**	**-**
18	0000	5210	INTERFUND TRANSFER - IN - GF	(506,360)	-	(374,863)	-	(448,976)	-
			TRANSFER FROM GENERAL FUND	**(506,360)**	**-**	**(374,863)**	**-**	**(448,976)**	**-**
18	2620	0522	PROPERTY INSURANCE	476,212	-	353,473	-	336,641	-
18	2620	0723	PROPERTY DAMAGE CLAIMS	750,000	-	750,000	-	750,000	-
18	2650	0523	O & M VEHICLE INSURANCE	8,751	-	8,370	-	7,971	-
18	2700	0523	TRANS VEHICLE INSURANCE	30,693	-	34,920	-	29,448	-
18	2850	0300	RISK MGT PROF TECH	912	-	869	-	828	-
18	2850	0525	UNEMPLOYMENT COMP. INS.	8,457	-	4,604	-	4,224	-
18	2850	0526	WORKER'S COMP INSURANCE	88,563	-	80,512	-	73,864	-
			TOTAL EXPENDITURES	**1,363,588**	**-**	**1,232,748**	**-**	**1,202,976**	**-**
18	9100	0840	OPERATING RESERVE	371,275	-	356,489	-	350,932	-
			ENDING FUND BALANCE	**371,275**	**-**	**356,489**	**-**	**350,932**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 19 Colorado Preschool Program (CPP) Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
19	9324	6724	COLORADO PRESCHOOLFUND BALANCE	(149,715)	-	(149,377)	-	(147,084)	-
			BEGINNING FUND BALANCE	**(149,715)**	**-**	**(149,377)**	**-**	**(147,084)**	**-**
19	0000	1510	INTEREST ON INVESTMENTS	-	-	(250)	-	(1,050)	-
19	0000	5810	PER PUPIL ALLOCATON	(450,088)	-	(415,000)	-	(381,101)	-
			TOTAL REVENUES	**(450,088)**	**-**	**(415,250)**	**-**	**(382,151)**	**-**
19	0040	0590	EE PURCHASE SERVICES	427,583	-	394,250	-	362,045	-
19	0040	0600	PRESCHOOL MAT/SUPPLIES	72,000	-	71,912	-	71,912	-
			TOTAL EXPENDITURES	**499,583**	**-**	**466,162**	**-**	**433,957**	**-**
19	2500	0869	INDIRECT COSTS	22,505	-	20,750	-	18,194	-
			TOTAL TRANSFERS	**22,505**	**-**	**20,750**	**-**	**18,194**	**-**
19	9100	0840	OPERATING RESERVE	77,715	-	77,715	-	77,084	-
			ENDING FUND BALANCE	**77,715**	**-**	**77,715**	**-**	**77,084**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 21 Food Service Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
21	9900	6710	NON-SPENDABLE FUND BALANCE	(273,854)	-	(273,741)	-	(265,560)	-
			Total Fund Balance	**(273,854)**	**-**	**(273,741)**	**-**	**(265,560)**	**-**
21	0000	1611	STUDENT LUNCHES	(348,100)	-	(61,089)	-	(340,000)	-
21	0000	1632	CATERED SERVICES	(3,000)	-	(1,500)	-	(1,500)	-
21	0000	1690	OTHER FOOD SERV REVENUE	(500)	-	(500)	-	(2,000)	-
21	0000	3000	CHILD NUTRITION MATCH	(12,000)	-	-	-	(13,238)	-
21	0000	4000	FEDERAL NAT'L SCHOOL LUNCH	(402,221)	-	(675,030)	-	(376,367)	-
21	0000	4010	DONATED COMMODITIES	(58,500)	-	(60,000)	-	(60,000)	-
			TOTAL REVENUES	**(824,321)**	**-**	**(798,119)**	**-**	**(793,105)**	**-**
21	0000	5210	INTERFUND TRANSFER - GF	(37,589)	-	-	-	(15,000)	-
			TOTAL TRANSFERS	**(37,589)**	**-**	**-**	**-**	**(15,000)**	**-**
21	3100	0110	EE FOOD PRE/SERVER SALARY	33,263	1.71	24,137	1.31	24,751	1.28
21	3100	0110	EE FOOD MANAGER SALARY	23,295	0.94	21,389	0.94	20,144	0.94
21	3100	0110	GE FOOD PRE/SERVER SALARY	15,784	0.59	14,501	0.59	13,641	0.53
21	3100	0110	GE FOOD MANAGER SALARY	19,269	0.94	28,772	0.94	27,091	0.94
21	3100	0110	BEE FOOD PRE/SERVER SALAR	31,176	1.71	28,680	1.72	23,041	1.22
21	3100	0110	BEE FOOD MANAGER SALARY	20,795	0.94	26,718	0.94	25,149	0.94
21	3100	0110	MS FOOD PRE/SERVER SALARY	33,599	1.72	30,995	1.72	31,853	1.72
21	3100	0110	MS FOOD MANAGER SALARY	23,716	0.94	19,114	0.94	26,909	0.94
21	3100	0110	HS FOOD PRE/SERVER SALARY	33,874	1.72	31,249	1.72	27,769	1.69
21	3100	0110	HS FOOD MANAGER SALARY	29,628	0.94	27,201	0.94	25,604	0.94
21	3100	0110	FOOD SERVICE DIR SALARY	61,326	1.00	57,855	1.00	55,000	1.00
21	3140	0110	CATERING SALARY	1,811	-	1,725	-	1,725	-
21	3100	0120	EE FOOD SUB SALARY	1,100	-	1,000	-	1,500	-
21	3100	0120	GE FOOD SUB SALARY	2,090	-	1,400	-	900	-
21	3100	0120	BEE FOOD SUB SALARY	2,640	-	1,650	-	900	-
21	3100	0120	MS FOOD SUB SALARY	1,100	-	1,000	-	1,000	-
21	3100	0120	HS FOOD SUB SALARY	1,375	-	2,000	-	2,750	-
21	3100	0200	EE FOOD PRE/SERVER BENEFI	7,601	-	5,515	-	5,532	-
21	3100	0200	EE FOOD MANAGER BENEFIT	13,744	-	13,309	-	12,300	-
21	3100	0200	GE FOOD PRE/SERVER BENEFI	3,607	-	3,313	-	3,049	-
21	3100	0200	GE FOOD MANAGER BENEFIT	12,824	-	14,996	-	13,852	-
21	3100	0200	BEE FOOD PRE/SERVER BENEF	7,124	-	6,554	-	5,150	-
21	3100	0200	BEE FOOD MANAGER BENEFIT	13,173	-	14,527	-	13,418	-
21	3100	0200	MS FOOD PRE/SERVER BENEFI	7,677	-	7,082	-	7,119	-
21	3100	0200	MS FOOD MANAGER BENEFIT	13,841	-	12,789	-	13,812	-
21	3100	0200	HS FOOD PRE/SERVER BENEFI	7,740	-	7,140	-	6,206	-
21	3100	0200	HS FOOD MANAGER BENEFIT	15,192	-	14,637	-	13,520	-
21	3100	0200	FOOD SERVICE DIR BENEFIT	22,433	-	21,641	-	20,090	-
21	3140	0200	CATERING BENEFITS	414	-	394	-	371	-
21	3100	0300	FOOD SERVICE DIR P/S	550	-	507	-	500	-
21	3100	0400	EE FD SERV P/S REP/MAINT	1,000	-	1,014	-	1,000	-
21	3100	0400	GE FD SERV P/S REP/MAINT	1,000	-	1,318	-	1,300	-
21	3100	0400	BEE FD SERV P/S REP/MAINT	1,000	-	1,775	-	1,750	-
21	3100	0400	MS FD SERV P/S REP/MAINT	1,000	-	1,521	-	1,500	-
21	3100	0400	HS FD SERV P/S REP/MAINT	1,000	-	2,028	-	2,000	-
21	3100	0580	FOOD SERVICE DIR TRAVEL	500	-	406	-	400	-
21	3100	0610	EE FD SERV MAT/SUPPLIES	4,700	-	4,198	-	4,140	-
21	3100	0610	GE FD SERV MAT/SUPPLIES	4,100	-	3,590	-	3,540	-

2022-23 Fund 21 Food Service Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
21	3100	0610	BEE FD SERV MAT/SUPPLIES	5,100	-	4,569	-	4,506	-
21	3100	0610	MS FD SERV MAT/SUPPLIES	5,500	-	5,476	-	5,400	-
21	3100	0610	HS FD SERV MAT/SUPPLIES	11,000	-	10,099	-	9,960	-
21	3100	0610	FOOD SERVICE DIR MAT/SUPL	2,100	-	2,028	-	2,000	-
21	3100	0630	EE FD SERV PURCHASED FOOD	44,015	-	41,968	-	41,389	-
21	3100	0630	GE FD SERV PURCHASED FOOD	29,151	-	27,864	-	27,479	-
21	3100	0630	BEE FD SERV PURCH FOOD	50,945	-	52,378	-	51,655	-
21	3100	0630	MS FD SERV PURCHASED FOOD	58,914	-	55,334	-	54,570	-
21	3100	0630	HS FD SERV PURCHASED FOOD	69,699	-	66,402	-	65,485	-
21	3100	0631	EE FD SERV PURCHASED MILK	9,557	-	9,077	-	8,952	-
21	3100	0631	GE FD SERV PURCHASED MILK	4,522	-	4,411	-	4,350	-
21	3100	0631	BEE FD SERV PURCH MILK	10,076	-	10,797	-	10,648	-
21	3100	0631	MS FD SERV PURCHASED MILK	12,142	-	11,669	-	11,508	-
21	3100	0631	HS FD SERV PURCHASED MILK	7,703	-	6,765	-	6,672	-
21	3100	0633	COMMODITIES RECEIVED/USED	62,000	-	60,840	-	60,000	-
21	3100	0735	EE FD SERV NON-CAP EQUIP.	1,000	-	1,014	-	1,000	-
21	3100	0735	MS FD SERV NON-CAP EQUIP	550	-	507	-	500	-
21	3100	0810	EE FD SERV DUES & FEES	215	-	203	-	200	-
21	3100	0810	GE FD SERV DUES & FEES	215	-	203	-	200	-
21	3100	0810	BEE FD SERV DUES & FEES	215	-	203	-	200	-
21	3100	0810	MS FD SERV DUES & FEES	215	-	203	-	200	-
21	3100	0810	HS FD SERV DUES & FEES	215	-	203	-	200	-
21	3100	0810	FOOD SERVICE DIR DUES&FEE	800	-	766	-	755	-
			TOTAL EXPENDITURES	**861,910**	**13.15**	**830,619**	**12.75**	**808,105**	**12.13**
21	9100	0840	OPERATING RESERVE	273,854	-	241,241	-	265,560	-
			ENDING FUND BALANCE	**273,854**	**-**	**241,241**	**-**	**265,560**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 22 Designated Grants Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
22	9900	6720	RESTRICTED FUND BALANCE	-	-	-	-	-	-
			BEGINNING FUND BALANCE	-	-	-	-	-	-
22	0000	1813	CHEVRON FOUNDATION	(50,000)	-	-	-	-	-
22	0000	3000	GIFTED & TALENTED - STATE SOURCES CDE	(32,831)	-	(24,050)	-	(23,042)	-
22	0000	3000	LIBRARY - STATE SOURCES CDE	(11,500)	-	(4,000)	-	(4,000)	-
22	0000	3000	FULL DAY KINDERGARTEN FFE FUNDING	-	-	(53,440)	-	(53,440)	-
22	0000	3010	CONCURRENT ENROLLMENT	-	-	-	-	(50,000)	-
22	0000	3010	SAFETY & SECURITY DISBURSEMENT REV	(59,200)	-	(167,832)	-	(170,000)	-
22	0000	4000	TITLE IA - NO CHILD LEFT BEHIND	(178,984)	-	(84,090)	-	(156,018)	-
22	0000	4000	CORONAVIRUS RELIEF FUND (CRF)	-	-	-	-	(949,786)	-
22	0000	4000	TITLE III - ELL STATE REVENUE CDE	(10,000)	-	(10,769)	-	(9,200)	-
22	0000	4000	TITLE II-A - TEACHER QUALITY STATE REVENUE CDE	(43,923)	-	(36,558)	-	(42,569)	-
22	0000	4000	ESSER III ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	(785,000)	-	(1,163,429)	-	-	-
22	0000	4000	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	(518,033)	-	-	-
22	0000	4000	TITLE IV-A - EVERY STUDENT SUCCEEDS REVENUES CDE	(18,610)	-	(11,668)	-	(10,078)	-
22	0000	4000	ESSER I ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	-	-	(107,931)	-
			TOTAL REVENUES	**(1,190,048)**	**-**	**(2,073,869)**	**-**	**(1,576,064)**	**-**
22	0060	0600	CHEVRON GENERAL MAT/SUPPLIES	50,000	-	-	-	-	-
22	0070	0200	GIFTED & TALENTED BENEFIT	9,249	-	4,955	-	4,815	-
22	0070	0600	GIFTED & TALENTED MAT/SUPPLIES	2,000	-	1,500	-	1,500	-
22	0070	0110	GIFTED & TALENTED SALARY	21,582	0.10	17,595	0.10	16,727	0.10
22	2220	0600	LIBRARY GRANT GENERAL MAT/SUPPLIES	11,500	-	4,000	-	4,000	-
22	0010	0735	FULL DAY KINDERGARTEN FFE NON-CAP	-	-	53,440	-	53,440	-
22	0060	0600	CONCURRENT ENROLLMENT / SUPPLIES	-	-	-	-	50,000	-
22	0030	0600	SAFETY & SECURITY DISBURSEMENT NON-CAP	59,200	-	167,832	-	170,000	-
22	1700	0600	TITLE IA EMS SP.ED. MAT/SUPPLIES	750	-	2,242	-	-	-
22	1700	0200	TITLE IA EMS TEACHER BENEFI	35,494	-	9,330	-	17,784	-
22	1700	0110	TITLE IA EMS TEACHER SALARY	82,820	0.60	31,344	0.60	61,785	1.00
22	1700	0600	TITLE IA GES SP.ED. MAT/SUPPLIES	500	-	500	-	-	-
22	1700	0200	TITLE IA GES TEACHER BENEFI	17,826	-	9,330	-	17,086	-
22	1700	0110	TITLE IA GES TEACHER SALARY	41,594	0.60	31,344	0.60	59,363	1.00
22	0060	0300	CORONAVIRUS RELIEF FUND (CRF)	-	-	-	-	664,850	-
22	0060	0735	CORONAVIRUS RELIEF FUND (CRF)	-	-	-	-	284,936	-
22	2200	0200	TITLE III ELL COORDINATOR BENEFIT	2,200	-	2,369	-	2,056	-
22	2200	0110	TITLE III ELL COORDINATOR SALARY	7,800	0.15	8,400	0.15	7,144	0.15
22	0010	0200	TITLE II-A BEES TEACHER BENEFIT	9,803	-	8,171	-	9,514	-
22	0010	0110	TITLE II-A BEES TEACHER SALARY	34,120	0.50	28,387	0.50	33,055	0.53
22	0060	0110	ESSER III ELEM SEC SCHOOLS RELIEF FUND	451,091	-	795,375	-	-	-
22	0060	0200	ESSER III ELEM SEC SCHOOLS RELIEF FUND	167,774	-	181,742	-	-	-
22	0060	0300	ESSER III ELEM SEC SCHOOLS RELIEF FUND	166,135	-	186,312	-	-	-
22	0060	0110	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	321,896	-	-	-
22	0060	0200	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	73,553	-	-	-
22	0060	0300	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	113,163	-	-	-
22	0060	0735	ESSER II ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	9,421	-	-	-
22	0010	0580	TITLE IV PROFESSIONAL DEVELOPMENT	18,610	-	11,668	-	2,000	-
22	2200	0200	TITLE IV TEACHERS BENEFITS	-	-	-	-	1,788	-
22	2200	0110	TITLE IV TEACHERS SALARIES	-	-	-	-	6,290	-
22	0060	0110	ESSER I ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	-	-	68,278	-
22	0060	0200	ESSER I ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	-	-	19,653	-
22	0060	0735	ESSER I ELEM SEC SCHOOLS EMERGENCY RELIEF FUNC	-	-	-	-	20,000	-
			TOTAL EXPENDITURES	**1,190,048**	**1.95**	**2,073,869**	**1.95**	**1,576,064**	**2.68**
22	9100	0840	OPERATING RESERVE	-	-	-	-	-	-
			ENDING FUND BALANCE	-	-	-	-	-	-
			Check #	-	-	-	-	-	-

2022-23 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
23	0000	6760	ASSIGNED FUND BALANCE	(18,056)	-	(23,965)	-	(27,708)	-
			BEGINNING FUND BALANCE	**(18,056)**	**-**	**(23,965)**	**-**	**(27,708)**	**-**
23	0000	1510	INTEREST ON INVESTMENTS	(40)	-	(25)	-	(300)	-
23	0000	1740	MS PARTICIPATION FEES	(11,470)	-	(9,100)	-	(9,100)	-
23	0000	1740	HS PARTICIPATION FEES	(35,714)	-	(21,200)	-	(23,000)	-
23	0000	1770	REVENUE FROM ACT. PASSES	(9,500)	-	(8,500)	-	(8,500)	-
23	0000	1990	MISCELLANEOUS REVENUE	(1,000)	-	-	-	-	-
23	1815	1700	HS GIRLS BASKETBALL REV	(7,000)	-	(5,000)	-	(5,000)	-
23	1827	1700	HS GIRLS SOFTBALL REV	(8,500)	-	(6,000)	-	(6,000)	-
23	1828	1700	HS GIRLS SWIMMING REV	-	-	(800)	-	(800)	-
23	1832	1700	HS GIRLS VOLLEYBALL REV	(9,000)	-	(8,500)	-	(8,500)	-
23	1844	1700	HS BOYS BASEBALL REV	(2,500)	-	(2,000)	-	(2,000)	-
23	1845	1700	HS BOYS BASKETBALL REV	(6,000)	-	(7,500)	-	(7,500)	-
23	1850	1700	HS BOYS FOOTBALL REV	(12,000)	-	(11,450)	-	(12,950)	-
23	1851	1700	HS BOYS GOLF REV	(3,000)	-	(2,300)	-	(2,300)	-
23	1863	1700	HS BOYS WRESTLING REV	(7,500)	-	(7,500)	-	(7,500)	-
23	1890	1700	HS TRACK & FIELD REV	(4,000)	-	(4,000)	-	(4,000)	-
			TOTAL REVENUES	**(117,224)**	**-**	**(93,875)**	**-**	**(97,450)**	**-**
23	1800	0300	MS COCURR. PROF/TECH	17,000	-	-	-	-	-
23	1800	0600	MS ACTIVITY MAT/SUPPLIES	500	-	500	-	500	-
23	1800	0810	MS DUES AND FEES	400	-	400	-	400	-
23	1815	0300	MS GIRLS BBALL OFF/WRKER	930	-	1,500	-	1,500	-
23	1815	0580	MS GIRLS BBALL TRAVEL/REG	-	-	100	-	100	-
23	1815	0600	MS GIRLS BBALL MAT/SUPPLI	-	-	250	-	250	-
23	1815	0810	MS GIRLS BBALL DUES & FEE	-	-	100	-	100	-
23	1832	0300	MS GIRLS VBALL OFF/WRKER	980	-	1,400	-	1,400	-
23	1832	0600	MS GIRLS VBALL MAT/SUPPLI	100	-	300	-	300	-
23	1832	0810	MS GIRLS VBALL DUES & FEE	100	-	100	-	100	-
23	1845	0300	MS BOYS BBALL OFF/WRKER	1,100	-	1,350	-	1,350	-
23	1845	0600	MS BOYS BBALL MAT/SUPPLIE	300	-	300	-	300	-
23	1845	0810	MS BOYS BBALL DUES & FEES	100	-	100	-	100	-
23	1850	0300	MS BOYS FBALL OFF/WRKER	700	-	700	-	700	-
23	1850	0600	MS BOYS FBALL MAT/SUPPLIE	1,240	-	2,440	-	1,000	-
23	1850	0810	MS BOYS FBALL DUES & FEES	-	-	100	-	100	-
23	1863	0300	MS BOYS WRESTLING OFF/WRK	150	-	750	-	750	-
23	1863	0600	MS BOYS WRESTLING MAT/SUP	150	-	250	-	250	-
23	1863	0810	MS BOYS WRESTLING DUES	250	-	400	-	350	-
23	1878	0600	MS CROSS COUNTRY MAT/SUP	100	-	150	-	150	-
23	1878	0810	MS CROSS COUNTRY DUES/FEE	300	-	400	-	400	-
23	1890	0300	MS TRACK/FIELD OFF/WRKER	500	-	500	-	500	-
23	1890	0600	MS TRACK/FIELD MAT/SUPPLI	200	-	200	-	200	-
23	1800	0150	HS EMPLOYEE WORKERS SALARY	7,000	-	5,500	-	6,000	-
23	1800	0200	HS EMPLOYEE WORKERS BENEFIT	2,000	-	1,260	-	1,500	-
23	1800	0300	HS COCURR. PROF/TECH	25,000	-	20,000	-	10,000	-
23	1800	0580	HS ACTIVITY DIR TRAVEL	-	-	700	-	-	-
23	1800	0600	HS COCURR. MAT/SUPPLIES	3,000	-	3,500	-	4,500	-
23	1800	0612	HS TRAINING MAT/SUPPLIES	2,000	-	3,500	-	3,500	-
23	1815	0300	HS GIRLS BBALL OFF/WRKER	6,000	-	4,500	-	5,000	-
23	1815	0300	HS GIRLS BBALL TRAVEL/REG	-	-	50	-	-	-
23	1815	0600	HS GIRLS BBALL MAT/SUPPLI	500	-	750	-	700	-

2022-23 Fund 23 Pupil Activity Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
23	1815	0810	HS GIRLS BBALL DUES & FEE	400	-	600	-	750	-
23	1827	0300	HS GIRLS SBALL OFF/WRKER	6,500	-	5,500	-	6,000	-
23	1827	0300	HS GIRLS SBALL TRAVEL/REG	-	-	100	-	-	-
23	1827	0600	HS GIRLS SBALL MAT/SUPPLI	800	-	1,000	-	1,000	-
23	1827	0810	HS GIRLS SBALL DUES & FEE	500	-	190	-	300	-
23	1828	0300	HS GIRLS SWIM OFF/WRKER	700	-	1,100	-	1,100	-
23	1828	0600	HS GIRLS SWIM MAT/SUPPLIE	150	-	150	-	300	-
23	1828	0810	HS GIRLS SWIM DUES & FEES	500	-	650	-	500	-
23	1829	0600	HS GIRLS TENNIS MAT/SUPPL	500	-	500	-	750	-
23	1829	0810	HS GIRLS TENNIS DUES & FE	300	-	300	-	300	-
23	1832	0300	HS GIRLS VBALL OFF/WRKER	7,500	-	5,200	-	7,200	-
23	1832	0580	HS GIRLS VBALL TRAVEL/REG	-	-	175	-	-	-
23	1832	0600	HS GIRLS VBALL MAT/SUPPLI	800	-	800	-	1,000	-
23	1832	0810	HS GIRLS VBALL DUES & FEE	800	-	500	-	550	-
23	1844	0300	HS BOYS BASEBALL OFF/WRK	3,500	-	3,200	-	3,800	-
23	1844	0600	HS BOYS BASEBALL MAT/SUPL	800	-	800	-	900	-
23	1844	0810	HS BOYS BASEBALL DUES	200	-	300	-	300	-
23	1845	0300	HS BOYS BBALL OFF/WRKER	5,500	-	5,000	-	5,000	-
23	1845	0600	HS BOYS BBALL MAT/SUPPLIE	500	-	600	-	700	-
23	1845	0810	HS BOYS BBALL DUES & FEES	400	-	600	-	700	-
23	1850	0300	HS BOYS FOOTBALL OFF/WRK	5,500	-	4,000	-	4,200	-
23	1850	0600	HS BOYS FBALL TRAVEL/REG	-	-	50	-	-	-
23	1850	0600	HS BOYS FOOTBALL MAT/SUPL	4,500	-	4,500	-	5,000	-
23	1850	0810	HS BOYS FBALL DUES & FEES	250	-	250	-	250	-
23	1851	0600	HS BOYS GOLF MAT/SUPPLIES	100	-	100	-	250	-
23	1851	0810	HS BOYS GOLF DUES & FEES	4,500	-	3,700	-	4,200	-
23	1863	0300	HS BOYS WRESTLING OFF/WRK	3,200	-	3,000	-	3,400	-
23	1863	0600	HS BOYS WRESTLING MAT/SUP	500	-	500	-	900	-
23	1863	0810	HS BOYS WRESTLING DUES	1,500	-	1,500	-	1,700	-
23	1878	0600	HS CROSS C MAT/SUPPLIES	200	-	200	-	500	-
23	1878	0810	HS CROSS C DUES & FEES	1,800	-	1,200	-	1,200	-
23	1890	0300	HS TRACK/FIELD OFF/WRKER	1,000	-	550	-	750	-
23	1890	0600	HS TRACK/FIELD MAT/SUPPLI	800	-	800	-	1,000	-
23	1890	0810	HS TRACK/FIELD DUES & FEE	2,400	-	1,600	-	2,400	-
			TOTAL EXPENDITURES	**127,300**	**-**	**101,265**	**-**	**98,900**	**-**
23	9100	0840	OPERATING RESERVE	7,980	-	16,575	-	26,258	-
			ENDING FUND BALANCE	**7,980**	**-**	**16,575**	**-**	**26,258**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 26 Mineral Lease Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
26	9900	6750	COMMITTED FUND BALANCE	(981,117)	-	(939,398)	-	(822,424)	-
			BEGINNING FUND BALANCE	**(981,117)**	**-**	**(939,398)**	**-**	**(822,424)**	**-**
26	0000	1510	INTEREST ON INVESTMENTS	(200)	-	(648)	-	(5,500)	-
26	0000	1911	OIL AND GAS REVENUE	(16,700)	-	(19,858)	-	(34,918)	-
26	0000	1940	INSTR. MATERIALS FEES	(21,400)	-	(15,602)	-	(39,942)	-
			TOTAL REVENUES	**(38,300)**	**-**	**(36,108)**	**-**	**(80,360)**	**-**
26	2840	0734	DISTRICT-WIDE TECHNOLOGY	84,500	-	84,500	-	80,360	-
			TOTAL EXPENDITURES	**84,500**	**-**	**84,500**	**-**	**80,360**	**-**
26	9100	0840	OPERATING RESERVE	934,917	-	891,006	-	822,424	-
			ENDING FUND BALANCE	**934,917**	**-**	**891,006**	**-**	**822,424**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 29 Athletic & Activity Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
29	9900	6760	ASSIGNED FUND BALANCE	(355,078)	-	(362,009)	-	(354,903)	-
			BEGINNING FUND BALANCE	**(355,078)**	**-**	**(362,009)**	**-**	**(354,903)**	**-**
29	1800	1700	HIGH SCHOOL ATHLETICS REVENUES	(110,000)	-	(235,470)	-	(228,610)	-
29	1800	1700	MIDDLE SCHOOL ATHLETICS REVENUES	(6,000)	-	(68,010)	-	(66,028)	-
29	1900	1700	HIGH SCHOOL ACTIVITIES REVENUES	(164,910)	-	(100,915)	-	(97,976)	-
29	1900	1700	MIDDLE SCHOOL ACTIVITIES REVENUES	(14,545)	-	(29,150)	-	(28,298)	-
29	1900	1700	ELEMENTARY ACTIVITIES REVENUES	(22,995)	-	(48,735)	-	(47,313)	-
			TOTAL REVENUES	**(318,450)**	**-**	**(482,280)**	**-**	**(468,225)**	**-**
29	1800	0600	HIGH SCHOOL ATHLETICS SUPPLIES	110,000	-	235,470	-	228,610	-
29	1800	0600	MIDDLE SCHOOL ATHLETICS SUPPLIES	6,000	-	68,010	-	66,028	-
29	1900	0600	HIGH SCHOOL ACTIVITIES SUPPLIES	164,910	-	100,915	-	97,976	-
29	1900	0600	MIDDLE SCHOOL ACTIVITIES SUPPLIES	14,545	-	29,150	-	28,298	-
29	1900	0600	ELEMENTARY ACTIVITIES SUPPLIES	22,995	-	48,735	-	47,313	-
			TOTAL EXPENDITURES	**318,450**	**-**	**482,280**	**-**	**468,225**	**-**
29	9100	0840	OPERATING RESERVE	355,078	-	362,009	-	354,903	-
			ENDING FUND BALANCE	**355,078**	**-**	**362,009**	**-**	**354,903**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 31 Bond Redemption Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
31	9900	6720	RESTRICTED FUND BALANCE	(7,305,587)	-	(6,614,540)	-	(6,617,227)	-
			BEGINNING FUND BALANCE	**(7,305,587)**	**-**	**(6,614,540)**	**-**	**(6,617,227)**	-
31	0000	1110	PROPERTY TAX	(9,207,500)	-	(9,205,500)	-	(9,208,100)	-
31	0000	1510	INTEREST ON INVESTMENTS	(5,200)	-	(4,925)	-	(11,000)	-
			TOTAL REVENUES	**(9,212,700)**	**-**	**(9,210,425)**	**-**	**(9,219,100)**	-
31	5100	0330	BOND FEES	3,100	-	3,100	-	2,250	-
31	5100	0830	INTEREST ON DEBT	6,120,000	-	6,239,300	-	6,349,725	-
31	5100	0910	REDEMPTION OF PRINCIPAL	3,025,000	-	2,910,000	-	3,120,000	-
			TOTAL EXPENDITURES	**9,148,100**	**-**	**9,152,400**	**-**	**9,471,975**	-
31	9100	0840	OPERATING RESERVE	7,370,187	-	6,672,565	-	6,364,352	-
			ENDING FUND BALANCE	**7,370,187**	**-**	**6,672,565**	**-**	**6,364,352**	-
			Check #	-	-	-	-	-	-

2022-23 Fund 41 Building Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
41	9900	6720	RESTRICTED FUND BALANCE	(36,541,200)	-	(120,000,000)	-	(138,037,137)	-
			BEGINNING FUND BALANCE	**(36,541,200)**	**-**	**(120,000,000)**	**-**	**(138,037,137)**	**-**
41	0000	1990	INTEREST INCOME	(22,710)	-	(91,200)	-	(200,000)	-
			TOTAL REVENUES	**(22,710)**	**-**	**(91,200)**	**-**	**(200,000)**	**-**
41	4300	0722	PROFESSIONAL SERVICES	2,212,116	-	7,000,000	-	9,022,905	-
41	4500	0722	NEW CONSTRUCTION	16,899,840	-	53,400,000	-	17,799,000	-
41	4600	0722	MAJOR RENOVATIONS TO BUILDINGS	17,451,954	-	55,150,000	-	37,150,000	-
			TOTAL EXPENDITURES	**36,563,910**	**-**	**115,550,000**	**-**	**63,971,905**	**-**
41	9100	0840	OPERATING RESERVE	-	-	4,541,200	-	74,265,232	-
			ENDING FUND BALANCE	**-**	**-**	**4,541,200**	**-**	**74,265,232**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 43 Capital Reserve Capital Projects Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
43	9900	6750	COMMITTED FUND BALANCE	(500,000)	-	(500,000)	-	(500,000)	-
43	9900	6760	ASSIGNED FUND BALANCE	(6,488,767)	-	(7,867,400)	-	(7,360,916)	-
			BEGINNING FUND BALANCE	**(6,988,767)**	**-**	**(8,367,400)**	**-**	**(7,860,916)**	**-**
43	0000	1510	INTEREST ON INVESTMENTS	(1,375)	-	(8,015)	-	(47,000)	-
43	0000	1992	E-RATE REVENUE	-	-	-	-	(32,500)	-
			TOTAL REVENUES	**(1,375)**	**-**	**(8,015)**	**-**	**(79,500)**	**-**
43	0000	5210	INTERFUND TRANSFER - GF	(540,000)	-	(555,000)	-	(540,000)	-
			TOTAL TRANSFERS	**(540,000)**	**-**	**(555,000)**	**-**	**(540,000)**	**-**
43	0060	0730	DISTRICT WIDE F&F	30,000	-	30,000	-	30,000	-
43	0060	0734	DISTRICT-WIDE TECHNOLOGY	275,000	-	275,000	-	255,000	-
43	2500	0330	DISTRICT ACCOUNTING SOFTWARE	77,000		75,000		75,000	
43	2600	0430	O & M REP/MTCE PROJECTS	1,500,000	-	2,040,000	-	1,725,000	-
43	2600	0730	O & M EQUIPMENT	15,000	-	15,000	-	15,000	-
43	2700	0732	TRANS VEHICLES	65,000	-	65,000	-	65,000	-
43	3100	0730	FOOD SERVICE EQUIPMENT	15,000	-	15,000	-	30,000	-
43	4300	0330	CAPITAL PROFESSIONAL SERVICES	80,000		80,000		80,000	
			TOTAL EXPENDITURES	**2,057,000**	**-**	**2,595,000**	**-**	**2,275,000**	**-**
43	9100	0840	OPERATING RESERVE	5,473,142		6,335,415		6,205,416	
			ENDING FUND BALANCE	**5,473,142**	**-**	**6,335,415**	**-**	**6,205,416**	**-**
			Check #	-	-	-	-	-	-

2022-23 Fund 44 Land Dedication Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
44	9900	6760	ASSIGNED FUND BALANCE	(810,765)	-	(962,875)	-	(807,687)	-
			BEGINNING FUND BALANCE	**(810,765)**	**-**	**(962,875)**	**-**	**(807,687)**	-
44	0000	1510	INTEREST ON INVESTMENTS	(780)	-	(690)	-	(2,200)	-
44	0000	2040	CASH-IN-LIEU REVENUE	(69,680)	-	(74,500)	-	(73,718)	-
			TOTAL REVENUES	**(70,460)**	**-**	**(75,190)**	**-**	**(75,918)**	-
44	4100	0710	LAND AND IMPROVEMENTS	600,000	-	600,000	-	303,000	-
			TOTAL EXPENDITURES	**600,000**	**-**	**600,000**	**-**	**303,000**	-
44	9100	0840	OPERATING RESERVE	281,225	-	438,065	-	580,605	-
			ENDING FUND BALANCE	**281,225**	**-**	**438,065**	**-**	**580,605**	-
			Check #	-	-	-	-	-	-

2022-23 Fund 72 Private-Purpose Trust Scholarship Fund Budget Detail

Fund	Program	Object	Description	2022-23 Budget	2022-23 FTE's	2021-22 Budget	2021-22 FTE's	2020-21 Budget	2020-21 FTE's
72	9900	6760	ASSIGNED FUND BALANCE	(452,828)	-	(447,703)	-	(452,401)	-
			BEGINNING FUND BALANCE	**(452,828)**	**-**	**(447,703)**	**-**	**(452,401)**	**-**
72	0000	1510	INTEREST ON INVESTMENTS	(105)	-	(100)	-	(104)	-
72	0000	1510	INTEREST ON INVESTMENTS	(265)	-	(250)	-	(366)	-
72	0000	1510	INTEREST ON INVESTMENTS	(230)	-	(220)	-	(274)	-
72	0000	1510	INTEREST ON INVESTMENTS	(1,040)	-	(960)	-	(1,853)	-
72	0000	1510	INTEREST ON INVESTMENTS	(12)	-	(10)	-	(13)	-
72	0000	1510	INTEREST ON INVESTMENTS	(15)	-	(12)	-	(22)	-
72	0000	1510	INTEREST ON INVESTMENTS	(500)	-	(450)	-	(910)	-
72	0000	1510	INTEREST ON INVESTMENTS	(275)	-	(250)	-	(550)	-
			TOTAL REVENUES	**(2,442)**	**-**	**(2,252)**	**-**	**(4,092)**	**-**
72	2100	0890	SCHOLARSHIP AWARD	500	-	500	-	400	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	800	-	400	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	500	-	250	-
72	2100	0890	SCHOLARSHIP AWARD	1,000	-	2,000	-	1,500	-
72	2100	0890	SCHOLARSHIP AWARD	250	-	300	-	250	-
72	2100	0890	SCHOLARSHIP AWARD	500	-	500	-	700	-
72	2100	0890	SCHOLARSHIP AWARD	100	-	100	-	1,000	-
			TOTAL EXPENDITURES	**3,350**	**-**	**4,700**	**-**	**4,500**	**-**
72	9100	0840	OPERATING RESERVE	451,920	-	445,255	-	451,993	-
			ENDING FUND BALANCE	**451,920**	**-**	**445,255**	**-**	**451,993**	**-**
			Check #	-	-	-	-	-	-

Resolution of Appropriation
2022-23 Budget

Be it resolved by the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the 2022-23 Adopted Budget for the ensuing fiscal year beginning July 1, 2022 and ending June 30, 2023. The Board of Education also authorizes the transfers of monies as specified in the Adopted Budget of $1,534,037 from the General Fund to the Risk Management Fund, Colorado Preschool Fund, Food Service and Capital Projects Fund.

FUND	DESCRIPTION	FUND BALANCE	REVENUES	TRANSFERS IN	APPROPRIATIONS
10	GENERAL FUND	12,776,861	22,076,512	-	34,853,373
18	RISK MANAGEMENT / INSURANCE	371,275	857,228	506,360	1,734,863
19	COLORADO PRESCHOOL PROGRAM	149,715	-	450,088	599,803
21	NUTRITION SERVICES	273,854	824,321	37,589	1,135,764
22	FEDERAL GRANTS	-	1,190,048	-	1,190,048
23	PUPIL ACTIVITY	18,056	117,224	-	135,280
26	MINERAL LEASE	981,117	38,300	-	1,019,417
29	STUDENT ACTIVITIES	355,078	318,450	-	673,528
31	BOND REDEMPTION	7,305,587	9,212,700	-	16,518,287
41	BUILDING FUND	36,541,200	22,710	-	36,563,910
43	CAPITAL PROJECTS	6,988,767	1,375	540,000	7,530,142
44	LAND RESERVE	810,765	70,460	-	881,225
72	MEMORIAL TRUST	452,828	2,442	-	455,270
	TOTALS	67,025,103	34,731,770	1,534,037	103,290,910

Dated June 13, 2022

Eaton School District RE-2

Audrey Clary, President	DeAn Dillard, Secretary

Resolution of Use of Beginning Fund Balances
2022-23 Budget

Be it resolved that the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, hereby authorizes the use of beginning fund balances in budget year 2022-23 as shown below.

(19) Colorado Preschool Program Fund: $72,000 to cover playground expenditures for Galeton Elementary.

(23) Pupil Activity Fund: $10,076 to cover potential revenue losses from middle school sports for the fiscal year.

(26) Mineral Lease Fund: $46,200 to cover technology purchases for the fiscal year.

(41) Building Fund: $36,541,200 to cover bond initiative expenditures for the fiscal year.

(43) Capital Projects Fund: $1,515,625 in 2022-23 for the purpose of potential deferred maintenance projects identified in the assessment of the District's buildings during the bond initiative for one-time professional services, building improvements and equipment.

(44) Land Reserve Fund: $529,540 in 2022-23 for the purpose of infrastructure associated with the construction of the New High School and Benjamin Eaton Elementary School addition.

(72) Educational Memorial Trust: $908 for additional scholarship awards that will not affect donated principal balances held in perpetuity. The district serves strictly as a fiduciary of these funds.

Dated: June 13, 2022

Eaton School District RE-2

Audrey Clary, President	DeAn Dillard, Secretary

Resolution of Budget Adoption
2022-23 Budget

Resolution of Budget Adoption:

Be it Resolved that the Board of Education of the Eaton School District RE-2 in Weld County, Colorado, adopt, for the fiscal year July 1, 2022 to June 30, 2023 the proposed budget entitled Adopted Budget 2022-2023 including designated reserves as indicated in the proposed budget for multi-year fiscal agreements, emergencies and all other requirements necessary to comply with Article X, Section 20 of the Colorado State Constitution.

Resolution regarding the measure, important features of the budget:

This budget ensures that Eaton School District RE-2 holds restricted TABOR emergency cash reserves in the General Fund of $662,295 and another $428,226 for multi-year obligations as required.

The Board of Education of the Eaton School District RE-2 in Weld County, Colorado, is adopting a budget prepared using GAAP on a modified accrual basis of accounting. In preparing this budget, Eaton School District RE-2 has accrued for previous financial commitments, including but not limited to salary accruals and agreements for the purchase of materials and services.

The Board of Education has reviewed the projected fund balances indicated in the proposed 2022-2023 budget and authorized the use of beginning fund balances as required.

Be it resolved by the Board of Education of the Eaton School District RE-2 in Weld County, Colorado; adopt the 2022-2023 Adopted Budget and its key features as described in the Budget Narrative section.

Dated June 13, 2022

Eaton School District RE-2

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Audrey Clary, President	DeAn Dillard, Secretary